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Comprehensive Annual Financial Report

County of Stanislaus, California

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Stanislaus County

Striving to be the Best

Fiscal Year Ended June 30, 2002

Comprehensive Annual Financial Report

County of Stanislaus, California
Fiscal Year Ended
June 30, 2002

Prepared By
Stanislaus County Auditor-Controller's Office
Larry D. Haugh, Auditor-Controller

COUNTY OF STANISLAUS
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2002

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Introductory Section

Stanislaus County
Striving to be the Best

AUDITOR-CONTROLLER
Larry D. Haugh
Auditor - Controller
1010 10TH Street, Suite 5100, Modesto, CA 95354
PO Box 770, Modesto, CA 95353-0770
Phone: 209.525.6398 Fax: 209.525.6487

Members of the Board of Supervisors and Citizens of Stanislaus County

February 12, 2003

The Comprehensive Annual Financial Report (CAFR) of the County of Stanislaus (the County) for fiscal year ended June 30, 2002, is hereby submitted as mandated by Section 25253 of the Government Code of the State of California. This statutes require the County to issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. The CAFR is prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because of the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The County's basic financial statements have been audited by Bartig, Basler & Ray CPA's, Inc., a firm of licensed certified public accounts. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2002, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's basic financial statements for the fiscal year ended June 30, 2002, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the basic financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the

independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of independent auditors.

Profile of the Government

Stanislaus County is located in the central part of the State of California about 300 miles north of Los Angeles and 90 miles east of San Francisco. The county area is approximately 1,520 square miles. Modesto is the county seat and its largest city. Turlock, the second largest city in Stanislaus County, lies 13 miles southeast of Modesto. Most of the land in the county is suited to cultivation and/or grazing. It is a superlative farm region because of level terrain, productive soils, rivers and irrigation water, long harvest seasons, and a good transportation network. Agriculture and agricultural-related industries, particularly food processing, are mainstays of the county's economy. Employment patterns in these related industries are seasonal, with peaks occurring in the summer months and the lows in the winter months.

Population growth, and the anticipated increase for goods and services that accompanies it, will fuel employment gains. Population expansion is expected to continue as long as the northern San Joaquin Valley remains an active alternative to Bay Area residents seeking affordable housing, less urbanization, and other amenities. The population of the county is projected to be 628,400 by the year 2010, an increase of 34% from the current population of 469,512.

Financial Reporting Entity - The financial reporting entity (the County) includes all of the funds of the primary government (the County of Stanislaus), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are in substance, part of the primary government's operations and are included as part of the primary government. Each discretely presented component unit is reported in a separate column in the government wide financial statements to emphasize that it is legally separate from the government. The three blended component units included in the County are:

- Redevelopment Agency of County of Stanislaus (Capital Projects Fund)
- Stanislaus County Capital Improvements Financing Authority (Debt Service Fund)
- Lighting Districts (Special Revenue Fund)

The discretely presented component unit included with the County is:

- Modesto / Stanislaus Consolidated Emergency Dispatch

The County provides a full range of local governmental functions including general governmental services, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services.

Activities of the school districts and other special districts administered by boards separate from, or independent of, the County Board of Supervisors are not included. However, assets held by the County in its capacity as an agent for the schools and special districts are included in the Investment Trust fund.

Budgetary Controls - In accordance with the provision of Section 29000 through 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The expenditure side of the budget is enacted into law through the passage of an appropriation resolution. This resolution constitutes the maximum authorization to spend during the fiscal year, and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. Unexpended appropriations lapse at year-end except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

Factors Affecting Financial Condition

Economic factors – The primary factor affecting the financial condition of the County is the potential loss of funding from the State. The State has experienced an economic recession in 2001 and is currently in a sluggish recovery. A dramatic revenue drop resulted in an estimated $23.6 billion shortfall between State revenues and anticipated expenditures for 2001-02 and 2002-03. The 2002 Budget Act ultimately closed the revenue/expenditure gap with a combination of expenditure reductions, revenue enhancements and extensive use of one-time budgetary actions. Actions to resolve budget deficits in the future will be much more challenging because of the many one-time techniques utilized in the 2002 Budget Act that cannot be replicated. The County cannot predict what actions will be taken in the future by the State Legislature and the Governor to address the State's current and future budget deficits. To the extent that the State budget process results in reduced revenues to the County, the County will be required to make adjustments to its budget.

Long-term financial planning – With the budget for the 2001-02 fiscal year the County implemented a Capital Improvement Plan (CIP) to provide the structure for the County's significant capital improvements effort for the subsequent three years. With the 2002-03 budget the CIP was expanded to include project needs anticipated over the next ten years. Included in the plan are a Performing Arts Center along with a new parking garage and the remodel of existing downtown buildings, a new Regional Library in Salida and a Park/Community Center Project in Grayson.

Cash management and investments – Due to the timing of revenue inflows and year-round outflows, the County, Schools, and Special Districts maintain a pool of temporary idle cash. This cash is pooled for the purpose of increasing interest income through investment activities that would not be possible as individual entities. The pool is invested in obligations of the U.S. Treasury, government agency notes, collateralized certificates of deposit, negotiable certificates of deposit, corporate notes, commercial paper, banker's acceptances, the State Treasurer's investment pool, repurchase agreements, and money market funds. In keeping with State Code, the maturities of investments range from one to five years. The average maturity at June 30, 2002 was less than one year and the average earnings on investments was 3.02%. The total distribution in interest to pool participants, for the year ending June 30, 2002 was $21.5 million.

The Treasurer's investment policy is to provide the maximum security of funds, while meeting the daily cash flow demands on the Treasury, earning the highest interest revenue and conforming to all statutes governing the investment of public funds. All collateral on investments was either held by the County's agent or in the County's name by a third party trust department.

Pursuant to Government Code Sections 27131 through 27132, the Board of Supervisors established a County Treasury Oversight Committee. This committee meets on a regular basis and monitors compliance with the adopted investment policy. The County Treasury Oversight Committee also shall cause an annual audit to be conducted on the Treasurer's investment practices.

Risk Management – The County is partially self-insured with respect to workers' compensation, general liability, unemployment, vision care, and dental care. Outside insurance is purchased for claims in excess of the self-insured limits.

Pension trust fund operations – The County participates in and contributes to a defined benefit pension plan that provides retirement, disability, and death benefits for substantially all employees of the County. Contributions are made to StanCERA, which is reported, as a Fiduciary Fund in the County's financial statements. A complete financial report is available from StanCERA that includes financial statements and required supplementary information.

Awards and Acknowledgements

Awards – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Stanislaus for its Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2001. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded the Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report

whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificates of Achievement Program requirements, and we are submitting it to the GFOA.

Acknowledgements – The preparation of this report could not be accomplished without efficient and dedicated services of the entire staff of the Auditor-Controller's Office. I especially express my appreciation to all those who assisted and contributed to its preparation. I would also like to thank the Board of Supervisors for their support and actions to maintain the fiscal integrity of the County.

Larry D. Haugh

LARRY D. HAUGH
AUDITOR-CONTROLLER

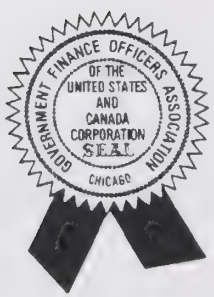
Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Stanislaus, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1	Pat Paul
Supervisor, District No. 2	Thomas W. Mayfield
Supervisor, District No. 3	Nick W. Blom
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Paul W. Caruso
Assemblyman - 26th District	Dennis A. Cardoza
Assemblyman - 25th District	David Cogdill
Assessor	Michael DeFerrari
Auditor-Controller	Larry D. Haugh
Clerk-Recorder	Lee Lundrigan
District Attorney	Jim Brazelton
Judge, Superior Court Department No. 1	David G. Vander Wall
Judge, Superior Court Department No. 2	Al Girolami
Judge, Superior Court Department No. 3	John G. Whiteside
Judge, Superior Court Department No. 4	Hurl W. Johnson
Judge, Superior Court Department No. 5	Roger Beauchesne
Judge, Superior Court Department No. 6	John E. Griffin, Jr.
Judge, Superior Court Department No. 7	Loretta Murphy Begen
Judge, Superior Court Department No. 8	Glenn A. Ritchey, Jr.
Judge, Superior Court Department No. 9	Donald E. Shaver
Judge, Superior Court Department No. 10	Nancy Ashley
Judge, Superior Court Department No. 11	Susan D. Siefken
Judge, Superior Court Department No. 12	Wray Landine
Judge, Superior Court Department No. 13	Marie Silvera
Judge, Superior Court Department No. 14	Terry K. Cole
Judge, Superior Court Department No. 15	William A. Mayhew
Judge, Superior Court Department No. 19	Interim, Vernon Johnson
Judge, Superior Court Department No. 21	Michael Cummins
Judge, Superior Court Department No. 22	Vacant
Sheriff-Coroner and Public Administrator	Les Weidman
State Senator - 12th District	Dick Monteith
Superintendent of Schools	Martin Petersen
Treasurer and Tax Collector	Tom Watson

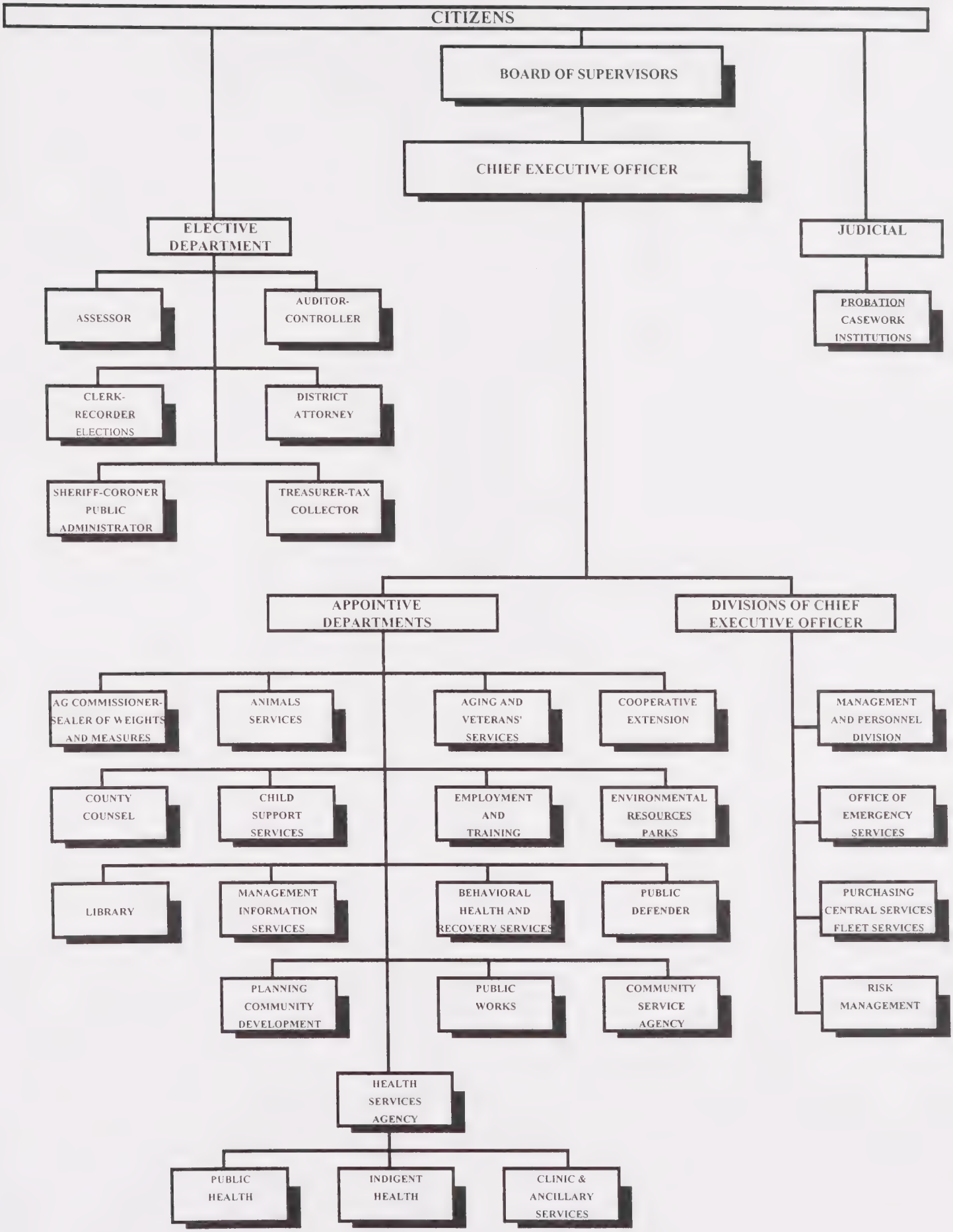
DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

(Continued)

APPOINTIVE OFFICERS

Chief Executive Officer.....Reagan M. Wilson
Aging & Veteran Services Director .....Margie Palomino
Agriculture Commissioner & Sealer of Weights & Measures .....Dennis Gudgel
Animal Services Director .....Michael Rodriguez
Behavioral Health and Recovery Director ..... Dan Souza
Building Inspection Official..... George Stillman
Community Services Agency Director..... Interim, Larry Poaster
Cooperative Extension & Farm Advisor-County Director.....Interim, Ed Perry
County Counsel ..... Michael H. Krausnick
Employment & Training Director ..... Terry Plett
Environmental Resources Director .....Kevin M. Williams
Health Services Agency Managing Director..... Interim, Kathy Kohrman
Librarian ..... Vanaessa Czopek
Management Information Services Director.....Interim, Monica Nino-Reid
Parks Director.....Kevin M. Williams
Personnel Director.....Reagan M. Wilson
Planning and Community Development Director..... Ronald Freitas
Probation Officer.....Linda Duffy
Public Defender.....Tim Bazar
Public Works Director..... George Stillman
Regional 9-1-1 ..... Jeanne Hardin
Superior Court Executive Officer..... Don Lundy
Superior Court, Commissioner, Department No. 16..... Richard Allen
Superior Court, Commissioner, Department No. 17.....Nancy Williamsen
Superior Court, Commissioner, Department No. 18.....Timothy Helfer
Superior Court, Commissioner, Department No. 20 .....Lynn R. Meredith

Organizational Chart of Stanislaus County Government



Financial Section

Bartig, Basler & Ray
A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Grand Jury and
Board of Supervisors
Stanislaus County

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Stanislaus, California, (the County), as of and for the year ended June 30, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund, a Fiduciary Fund, which statements reflect total assets of $940,260,995 as of June 30, 2002, and total contributions of $25,280,195 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the amounts included in the Pension Trust Fund, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County of Stanislaus as of June 30, 2002, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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Member: American Institute of Certified Public Accountants, Private Companies Practice Section, California Society of Certified Public Accountants, Nevada Society of Certified Public Accountants, a member of Polaris International

The Honorable Grand Jury and
Board of Supervisors
Stanislaus County

As described in Note 2, the County adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as of July 1, 2001. In addition, as described in Note 2, the County adopted the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, as of July 1, 2001.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2002 on our consideration of the County of Stanislaus' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis (MD & A) on pages 3 through 14 and the required supplementary information other than MD & A on page 81, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors are fairly stated in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and the statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 10, 2002
Roseville, California

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the County of Stanislaus (County), we offer this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2002. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the 2001-2002 fiscal year by $678,494,188 (*net assets)*. Of this amount, $508,728,515 is invested in capital net of related debt and $226,341,800 is restricted for specific purpose (*restricted net assets*), leaving a deficit of ($56,576,127) in unrestricted net assets.

- The government's total net assets increased by $70,695,973. The majority of this increase (74%) is attributable to a one-time securitization of a future stream of revenue for the tobacco lawsuit settlement.

- As of June 30, 2002, the County governmental funds reported combined fund balances of $260,226,632, an increase of $71,070,420 in comparison with the prior year. Approximately 81% of the combined fund balances, $210,993,571 is available to meet the County's current and future needs (*unreserved fund balance).*

- At the end of the fiscal year, unreserved fund balance for the general fund was $38,924,411, or 21% of total general fund expenditures and transfers.

- The County's total long-term debt decreased by $5,260,219 in comparison with the prior year. The decrease resulted primarily from scheduled principal retirements of the pension obligation bond and certificates of participation ($9.7 million). New debt of $4.5 million was added in the form of loan anticipation notes for the Redevelopment Agency.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components 1) **Government-wide** financial statements; 2) **Fund** financial statements and 3) **Notes** to the basic financial statements. This report also contains other supplementary information.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets.* Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

OVERVIEW OF THE FINANCIAL STATEMENTS (Cont.)

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities).* The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation. The business-type activities of the County include the Fink and Geer Road Landfills, Health Clinics and Ancillary Services, Waste to Energy, Stanislaus Behavioral Health Center, Inmate Welfare/Commissary and Transit.

The government-wide financial statements include not only the County (known as the primary government), but also legally separate entities (Component units) for which the County is financially accountable. There are four Component units included in these financial statements. The Redevelopment Agency, Stanislaus County Capital Improvements Financing Authority, and the Lighting Districts, although legally separate, function for all practical purposes as departments of the County and therefore, are included as an integral part of the primary government. The Modesto/Stanislaus Consolidated Emergency Dispatch component unit financial information is reported separately from the County.

The government-wide financial statements can be found on pages 15-17 of this report.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds, proprietary funds* and *fiduciary funds*.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows* and *outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

For the governmental funds, information is presented separately for the General Fund, Behavioral Health and Recovery, Community Services Agency, Public Facility Fees, and the Tobacco Settlement Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (Cont.)

The County adopts an annual appropriated budget for its general fund and special revenue funds. Budgetary comparison statements have been provided in this report for these funds to demonstrate compliance with these budgets.

The governmental funds financial statements can be found on pages 18-31 of this report

Proprietary funds are divided into two types. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Fink and Geer Road Landfills, Health Clinics and Ancillary Services, Waste to Energy, Stanislaus Behavioral Health Center, Inmate Welfare/Commissary and Transit activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance activities, Central Services, Fleet services, Technology and communication, and Morgan shop garage. All of these activities, except the professional liability self-insurance, predominantly benefit governmental functions and have been included within *governmental activities* in the government-wide financial statements. The Professional Liability Insurance predominantly benefits business type functions and is included within the *business-type* activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Fink and Geer road landfills, Health Clinics and Ancillary services, and Waste to Energy operations are considered to be major funds of the County. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The proprietary funds financial statements can be found on pages 32-35 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds except for agency funds.

The fiduciary fund financial statements can be found on pages 36-37 of this report.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 38-80 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds, enterprise and internal service funds and are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 83-191 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $678,494,188 at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (75%) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

County of Stanislaus Net Assets

	Governmental Activities		Business-type activities		Total	
	2002	2001	2002	2001	2002	2001
Current and other assets	$314,530,586	$254,501,937	$51,503,850	$49,385,084	$366,034,436	$303,887,021
Capital assets	586,793,860	593,538,688	24,635,244	22,920,948	611,429,104	616,459,636
Total assets	901,324,446	848,040,625	76,139,094	72,306,032	977,463,540	920,346,657
Long-term liabilities outstanding	233,459,774	260,152,288	20,684,917	20,845,109	254,144,691	280,997,397
Other liabilities	40,584,606	28,944,775	4,240,055	2,606,270	44,824,661	31,551,045
Total liabilities	274,044,380	289,097,063	24,924,972	23,451,379	298,969,352	312,548,442
Net assets:						
Invested in capital, net of related debt	486,286,672	492,390,433	22,441,843	20,418,560	508,728,515	512,808,993
Restricted	170,994,690	104,271,731	55,347,110	49,223,006	226,341,800	153,494,737
Unrestricted	(30,001,296)	(37,718,602)	(26,574,831)	(20,786,913)	(56,576,127)	(58,505,515)
Total net assets	$627,280,066	$558,943,562	$51,214,122	$48,854,653	$678,494,188	$607,798,215

Another significant portion of the County's net assets, $226,341,800, represents resources that are subject to external restrictions on how they may be used. These two portions of the net assets (invested in capital and restricted) equal greater than 100% of the total net assets, leaving a deficit of $(56,576,127). This deficit is due primarily to the County's decision to fund their unfunded actuarial accrued liability of the Employees' Retirement Association with pension obligation bonds. The outstanding balance of these bonds is $92,105,000.

The County's net assets increased by $70.6 million during the current fiscal year. Most of this growth, $52.4 million, is attributable to a one-time management decision to secure the tobacco settlement revenue stream. The remainder of this growth largely reflects increases in operating grants and property taxes.

For business-type activities, the County reported a negative balance of ($26,574,831) in unrestricted net assets. This deficit is due primarily to the liability for closure/post-closure in the closed Geer Road landfill and costs rising more rapidly than revenues in the Health Clinics and Ancillary services.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Cont.)

Governmental activities Governmental activities increased the County's net assets by $68,336,504, thereby accounting for 97% of the total growth in net assets of the County.

The following table indicates the changes in net assets for governmental and business-type activities:

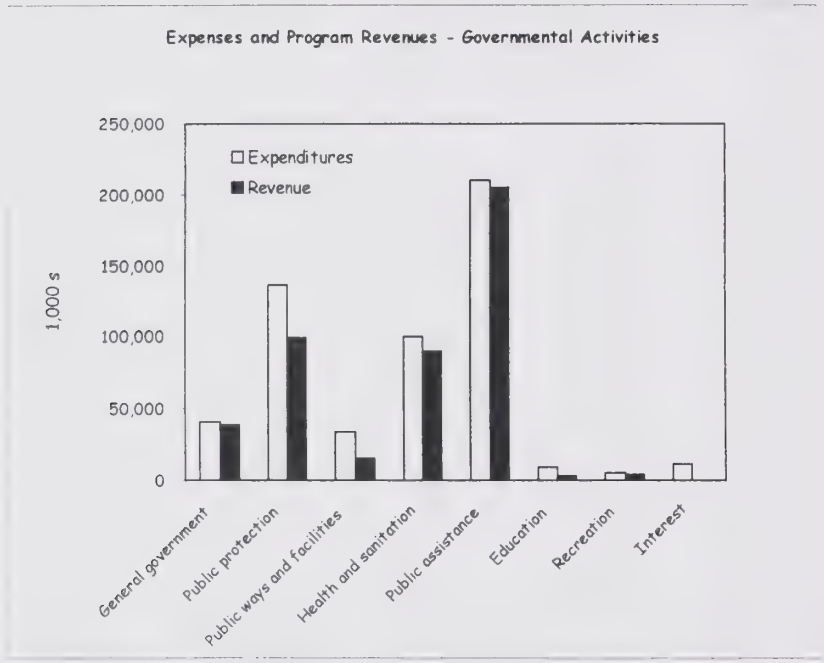
County of Stanislaus Changes in Net Assets

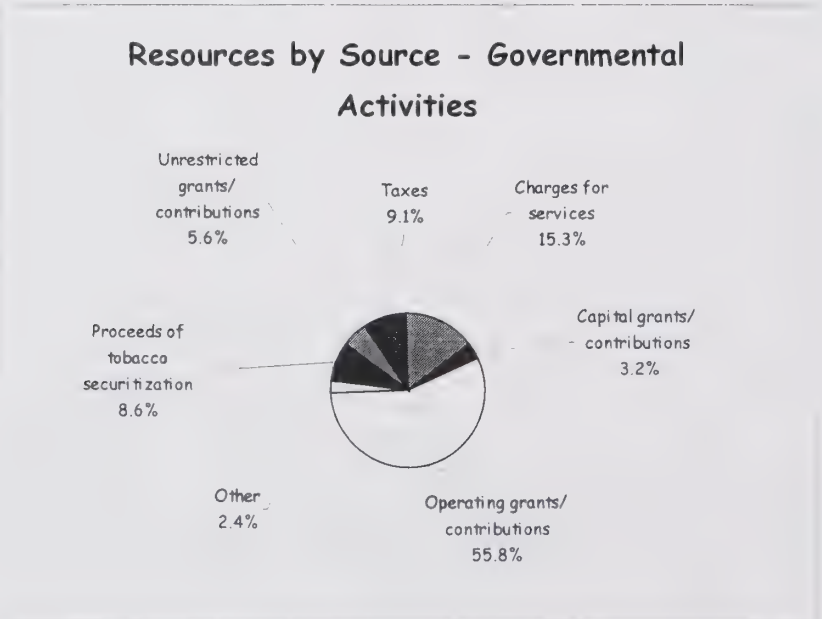
	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Revenues:						
Program revenues:						
Charges for services	$ 93,733,381	$ 85,464,150	$ 66,023,401	$ 66,842,466	$ 159,756,782	$ 152,306,616
Operating grants and contributions	340,536,926	298,372,002	808,097	38,953	341,345,023	298,410,955
Capital grants and contributions	19,854,710	20,810,799	2,322,034		22,176,744	20,810,799
General revenues:						
Property taxes	29,325,476	25,366,087			29,325,476	25,366,087
Sales taxes	23,656,194	23,288,648	1,606,502	1,043,435	25,262,696	24,332,083
Other taxes	2,603,661	2,883,144			2,603,661	2,883,144
Unrestricted investment earnings	5,476,077	7,469,650	2,479,622	3,217,300	7,955,699	10,686,950
Grants/contributions not restricted	32,450,247	29,958,644			32,450,247	29,958,644
Other general revenue	11,371,236	16,787,958	(11,801)	(168,819)	11,359,435	16,619,139
Total revenues	559,007,908	510,401,082	73,227,855	70,973,335	632,235,763	581,374,417
Expenses:						
General government	40,719,666	37,764,335			40,719,666	37,764,335
Public protection	136,575,084	119,583,301			136,575,084	119,583,301
Public ways and facilities	33,500,529	37,294,734			33,500,529	37,294,734
Health and sanitation	99,938,442	85,996,354			99,938,442	85,996,354
Public assistance	210,016,007	180,175,959			210,016,007	180,175,959
Education	8,979,780	8,507,951			8,979,780	8,507,951
Recreation	4,786,457	4,608,475			4,786,457	4,608,475
Interest on long-term debt	11,720,293	15,849,634			11,720,293	15,849,634
Landfills			7,184,548	4,834,890	7,184,548	4,834,890
Waste-to-Energy			6,879,368	12,484,855	6,879,368	12,484,855
Behavioral health			14,019,815	13,231,056	14,019,815	13,231,056
Health Clinics and Ancillary			36,353,822	36,305,100	36,353,822	36,305,100
Inmate Welfare and Commissary			1,317,672	1,066,152	1,317,672	1,066,152
Transit			1,951,513	1,682,335	1,951,513	1,682,335
Total expenses	546,236,258	489,780,743	67,706,738	69,604,388	613,942,996	559,385,131
Net asset increase before transfers and special items	12,771,650	20,620,339	5,521,117	1,368,947	18,292,767	21,989,286
Special items	52,403,206				52,403,206	
Transfers	3,161,648	5,617,615	(3,161,648)	(5,617,615)		
Change in net assets	68,336,504	26,237,954	2,359,469	(4,248,668)	70,695,973	21,989,286
Net assets – July 1	558,943,562	532,705,608	48,854,653	53,103,321	607,798,215	585,808,929
Net assets – June 30	$627,280,066	$ 558,943,562	$ 51,214,122	$ 48,854,653	$ 678,494,188	$ 607,798,215

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Cont.)

Key elements of the increase in net assets for governmental activities are as follows:

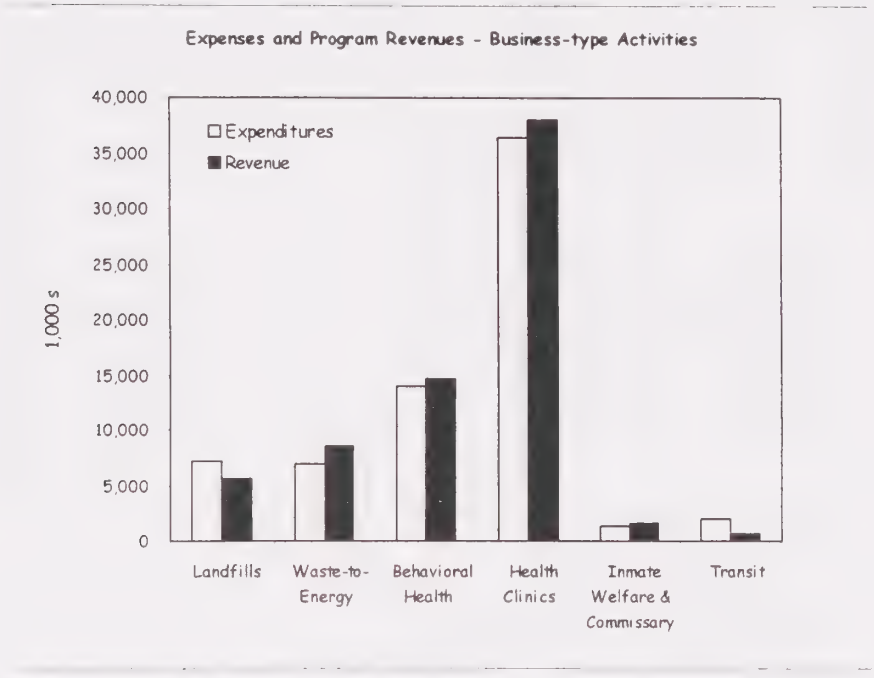
- The one-time securitization of the of the tobacco settlement revenues had the greatest impact ($52 million) on the total change in net assets ($68 million).
- Increased operating grants accounted for a large part of the rest of the increase in net assets. Although many and various programs had an increase, the largest increases were in the public assistance function under the Community Services Agency ($20 million) and the Workforce Investment Act program in the Employment and Training Department ($10 million).
- Expenditures also increased with new programs and greater demands for existing programs and overall slightly outpaced the increases in revenue.

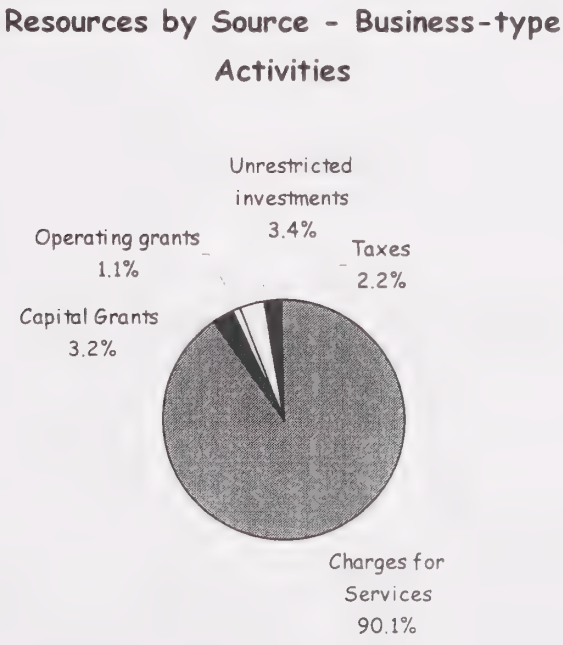




GOVERNMENT-WIDE FINANCIAL ANALYSIS (Cont.)

Business-type activities – Business-type activities increased the County's net assets by $2,359,469 or 3% of the total growth in net assets. This increase can be attributed mainly to the Stanislaus Behavioral Health Center building transferring from their special revenue fund to their enterprise fund as an increase in capital contributions.





FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses ***fund accounting*** to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project Funds. Included in these funds are the special districts governed by the County Board of Supervisors. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2002, the County's governmental funds reported combined fund balances of $260,226,632, an increase of $71,070,420 in comparison with the prior year. As stated before this increase is mostly due to the one-time securitization of future tobacco lawsuit settlement revenues. Approximately 81% of the combined fund balances, $210,993,571 constitutes *unreserved fund balance,* which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is *not* available for new spending because it has been committed:

1) to pay debt service ($14,021,179)
2) to liquidate contracts and purchase orders of the prior period ($13,617,929)
3) to reflect amount due from other funds that are long-term in nature and thus do not represent available spendable resources ($10,891,832)
4) to reflect property taxes advanced to other governmental agencies through the Teeter plan ($7,449,414)
5) for a variety of other restricted purposes ($3,252,707).

The general fund is the chief operating fund of the County. At June 30, 2002, unreserved fund balance of the general fund was $38,924,411 while total fund balance reached $55,835,246. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 21% of total fund expenditures and transfers, while total fund balance represents 30% of that same amount.

The County's management also designates (earmarks) unreserved fund balance to a particular function, project, activity or for purposes beyond the current year. However, designated fund balance is available for appropriation at any time. Of the $38.9 million General Fund unreserved fund balance, 77% is designated. Unreserved, undesignated fund balance at year-end was $8.8 million.

The fund balance of the County's general fund increased slightly (2% or $1.5 million) during the current fiscal year.

The debt service funds have a total fund balance of $18,156,422, of which 60% or $10,867,682 is reserved for the payment of debt service. The net increase in fund balance during the current

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (Cont.)

year in the debt service funds was $1,688,750. This increase is due to revenue collection exceeding estimates.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table shows actual revenues, expenses and results of operations for the current fiscal year:

	Proprietary Funds					
	Major Funds				Non-Major	
	Fink Road Landfill	Geer Road Landfill	Health Clinics & Ancillary	Waste to Energy	Other Enterprise Funds	Total
Operating revenues	$4,719,280	$ -	$37,767,463	$8,556,599	$14,076,166	$65,119,508
Operating expenses	(6,495,331)	(689,219)	(35,781,136)	(6,879,368)	(17,265,807)	(67,110,861)
Operating income (loss)	(1,776,051)	(689,219)	1,986,327	1,677,231	(3,189,641)	(1,991,353)
Non-operating revenues (expenses), net	1,552,383	265,894	(705,203)	1,404,278	2,261,757	4,779,109
Net income (loss) before contributions and transfers	(223,668)	(423,325)	1,281,124	3,081,509	(927,884)	2,787,756
Contributions and transfers	(484,189)	450,000	(1,200,753)	(781,898)	1,177,226	(839,614)
Net income (loss)	$ (707,857)	$ 26,675	$ 80,371	$2,299,611	$ 249,342	$ 1,948,142

The net loss in the Fink Road Landfill was due to the combination of lower operating revenues from a rate decrease during the fiscal year and increased expenses for capital improvements at the landfill site.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County appropriated $5 million for contingencies and departmental reserves as part of administrative policy. At year-end, revenues exceeded budgetary estimates in the General Fund by $12 million and expenditures were less than budgetary estimates, thus eliminating the need to draw upon existing fund balance for budget increases.

During the year, appropriations were increased by $3,654,161 resulting in a difference between the original budget and the final amended budget. This increase was primarily due to amendments to the Sheriff's public protection budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2002, amounted to $611,429,104 (net of accumulated depreciation). This investment in capital assets includes land and easements, roads, highways, bridges, park facilities, buildings and improvements, and equipment. The total of the County's investment in capital assets for the current period decreased by 1%.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Cont.)

Major capital asset events during the current fiscal year included the following:

- Completion of renovations and upgrades to the Juvenile Hall facility ($2.9million), including upgrades to the security electronics system and fire sprinkler system and the addition of two housing pods, which increased capacity by 40 beds.
- Purchase of land and an existing 56,146 square-foot facility in Salida for $4.2 million. This former Breuner's furniture showroom is to be remodeled into a 25,000 square-foot regional library with additional space for a community center meeting facility.
- Major public works projects included two bridge replacements ($1.5 million), 25 miles of roadway overlaid with new surface ($3.3 million), and 6 miles of pavement widening ($2.7 million).
- Major improvements at Fink Road landfill included increased capacity for general waste ($1.2 million) and development of a new cell to accept ash from the waste-to-energy plant ($1.4 million).

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

County of Stanislaus Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land and easements	$ 27,995,206	$ 25,869,895	$14,399,810	$14,399,810	$ 42,395,016	$ 40,269,705
Buildings and improvements	130,795,997	129,088,788	8,065,875	6,413,743	138,861,872	135,502,531
Equipment	14,497,896	11,558,598	2,169,559	2,107,395	16,667,455	13,665,993
Infrastructure	413,504,761	427,021,407	-	-	413,504,761	427,021,407
Total	$586,793,860	$593,538,688	$24,635,244	$22,920,948	$611,429,104	$616,459,636

Long-term debt

At June 30, 2002, the County had total long-term debt outstanding of $193,009,781 as compared to $198,270,000 in the prior year. During the year, $9,755,000 in debt was retired and new loan anticipation notes were issued for $4,525,000 to provide storm drain infrastructure in the town of Salida. The County anticipates that, after the infrastructure is complete, the loan anticipation notes will be replaced with permanent financing by the US Department of Agriculture.

Our long-term debt ratings are an "A-" from Standard and Poor's Corporation and an "A" from Moody's Investor service.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Cont.)

COUNTY OF STANISLAUS
OUTSTANDING DEBT

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Certificates of Participation	94,826,893	99,782,709	1,552,888	1,702,291	96,379,781	101,485,000
Pension Obligation Bonds	92,105,000	96,785,000			92,105,000	96,785,000
Loan Anticipation Note	4,525,000				4,525,000	
Total	191,456,893	196,567,709	1,552,888	1,702,291	193,009,781	198,270,000

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The County currently faces a less favorable economic environment from the market decline in the technology industry and the California State budget deficit. The unemployment rate in the County is currently 10.3%, up from 9.2% a year ago and compared to 6.3% for the State of California.
- Sales tax revenue, generally about 1/3 of General fund discretionary revenues, is expected to increase at a slower pace because of a reduction in consumer confidence caused by the slowing economy.
- Unrestricted vehicle license fees, generally about 1/4 of the General fund discretionary revenue, is threatened by the State's actions to correct its own deficit. The amount of unrestricted vehicle license fees under threat in the 2002/03 County budget is $22 million.
- Property tax revenue, generally another 1/4 of General fund discretionary revenue, is only budgeted at a slight increase in the 2002/03 budget over the actual in 2001/02.
- The budget for 2002/03 is based on a very uncertain State budget. The State has proposed budget cuts and changes that would directly affect the County's General Fund discretionary revenues. The exact funding for social services, health services, and many other programs is uncertain until the State finalizes how to deal with their budget deficit.
- The financial position of the Health Services Agency Clinics and Ancillary services has deteriorated since the County hospital was closed in 1997. To date, the fund has accumulated a net asset deficit of $18 million. Since the closure, steps were taken by the Health Services Agency to resolve this fiscal situation. This year a small increase in net assets was recorded, but the rising costs of health care makes their stability uncertain.

All of these factors were considered in preparing the County's budget for fiscal year 2002/03.

During the current fiscal year, unreserved, undesignated fund balance in the general fund remained steady at $8 million. The County has appropriated the $5.9 million for spending in the 2003 fiscal year budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditor-Controller's Office, 1010 Tenth Street, Suite 5100, P.O. Box 770, Modesto, CA 95353.

Questions or requests for additional information regarding the discretely presented component unit, Modesto/Stanislaus Consolidated Emergency Dispatch, should be addressed to the Office Manager, 3705 Oakdale Road, Modesto, CA 95357.

Basic Financial Statements

County of Stanislaus
Statement of Net Assets
June 30, 2002

	Primary Government			Component Unit
	Governmental Activites	Business-type Activities	Total	Emergency Dispatch
ASSETS				
Cash and investments	$ 151,422,824	$ 45,710,165	$ 197,132,989	$ 426,767
Cash with fiscal agent	52,656,462		52,656,462	
Taxes receivable	93,934		93,934	
Accounts receivable	50,905,562	15,552,929	66,458,491	807,291
Interest and other receivables	11,798,701	371,280	12,169,981	
Deposit with others	672,375		672,375	
Deferred charges	56,276		56,276	
Inventories	746,307	511,248	1,257,555	
Prepaid items	845,612	206,551	1,052,163	
Intergovernmental receivables	2,783,313		2,783,313	
Internal balances	27,568,674	(27,568,674)		
Restricted cash and investments	14,980,546	16,720,351	31,700,897	
Capital assets: (net of accumulated depreciation)				
Land	27,995,206	14,399,810	42,395,016	
Infrastructure	413,504,761		413,504,761	
Building and improvements	130,795,997	8,065,875	138,861,872	2,522,367
Equipment	14,497,896	2,169,559	16,667,455	893,635
Total capital assets	586,793,860	24,635,244	611,429,104	3,416,002
Total assets	901,324,446	76,139,094	977,463,540	4,650,060
LIABILITIES				
Accounts payable	15,129,517	3,131,560	18,261,077	23,728
Salaries and benefits payable	7,850,060	1,081,878	8,931,938	156,830
Interest payable	3,444,432		3,444,432	
Deferred revenue	14,153,503		14,153,503	
Deposits from others	7,094	26,617	33,711	
Long-term liabilities:				
Portion due or payable within one year:				
Compensated absences - current	644,759	87,343	732,102	10,583
Risk management liability - current	10,242,440	226,000	10,468,440	
Capital leases - current	466,083	234,653	700,736	
Long-term obligations - current	10,210,649	128,450	10,339,099	
Portion due or payable after one year:				
Risk management liability	7,689,603		7,689,603	
Capital leases payable	689,214	405,860	1,095,074	
Compensated absences	22,270,782	1,468,640	23,739,422	424,322
Long-term obligations	181,246,244	1,424,438	182,670,682	
Estimated cost of landfill closure/postclosure		16,709,533	16,709,533	
Total liabilities	274,044,380	24,924,972	298,969,352	615,463
NET ASSETS				
Investment in capital assets, net of related debt	486,286,672	22,441,843	508,728,515	3,416,002
Restricted for:				
Capital projects	106,256,389		106,256,389	
Debt service	10,867,682	274,837	11,142,519	
Other purposes	53,870,619	55,072,273	108,942,892	
Unrestricted (deficit)	(30,001,296)	(26,574,831)	(56,576,127)	618,595
Total net assets	$ 627,280,066	$ 51,214,122	$ 678,494,188	$ 4,034,597

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Activities
For the Year Ended June 30, 2002

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	$ 40,719,666	$ 24,217,304	$ 13,903,127	$ 705,149
Public protection	136,575,084	33,777,480	61,250,040	4,129,440
Public ways and facilities	33,500,529	2,100,852		12,849,679
Health and sanitation	99,938,442	26,121,085	63,122,830	590,958
Public assistance	210,016,007	3,360,030	201,258,102	
Education	8,979,780	591,882	874,939	1,165,624
Recreation	4,786,457	3,564,748	127,888	413,860
Interest and fiscal charges on long-term debt	11,720,293			
Total governmental activities	546,236,258	93,733,381	340,536,926	19,854,710
Business-type activities:				
Landfills	7,184,548	5,623,173		
Waste-to-Energy	6,879,368	8,556,601		
Behavioral Health	14,019,815	12,487,670	113,636	2,035,265
Health Clinics & Ancillary	36,353,822	37,767,463	204,313	65,886
Inmate Welfare and Commissary	1,317,672	1,410,094		220,883
Transit	1,951,513	178,400	490,148	
Total business-type activities	67,706,738	66,023,401	808,097	2,322,034
Total Stanislaus County	$ 613,942,996	$ 159,756,782	$ 341,345,023	$ 22,176,744
Component unit:				
Emergency Dispatch	$ 4,977,216	$ 4,767,873	$	$
General revenues:				
Taxes:				
Property taxes				
Property taxes - unsecured				
Sales taxes				
Sales taxes - library				
Sales taxes - road				
Other taxes				
Franchise fees				
Payment in lieu of taxes:				
Motor vehicle license				
Open space subvention				
Rental income				
Unrestricted investment earnings				
Miscellaneous				
Gain (loss) on sale of fixed assets				
Special Item - proceeds of tobacco securitization				
Net transfers				
Total general revenues and transfers				
Changes in net assets				
Net assets--beginning				
Prior period adjustment				
Net assets--beginning, restated				
Net assets--ending				

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Activities
For the Year Ended June 30, 2002

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Emergency Dispatch	Functions/Programs
				Primary government
				Governmental activities:
$ (1,894,086)	$	$ (1,894,086)		General government
(37,418,124)		(37,418,124)		Public protection
(18,549,998)		(18,549,998)		Public ways and facilities
(10,103,569)		(10,103,569)		Health and sanitation
(5,397,875)		(5,397,875)		Public assistance
(6,347,335)		(6,347,335)		Education
(679,961)		(679,961)		Recreation
(11,720,293)		(11,720,293)		Interest and fiscal charges on long-term debt
(92,111,241)		(92,111,241)		Total governmental activities
				Business-type activities:
	(1,561,375)	(1,561,375)		Landfills
	1,677,233	1,677,233		Waste-to-Energy
	616,756	616,756		Behavioral Health
	1,683,840	1,683,840		Health Clinics & Ancillary
	313,305	313,305		Inmate Welfare and Commissary
	(1,282,965)	(1,282,965)		Transit
	1,446,794	1,446,794		Total business-type activities
$ (92,111,241)	$ 1,446,794	$ (90,664,447)		Total Stanislaus County
				Component unit:
$	$	$	$ (209,343)	Emergency Dispatch
				General revenues:
				Taxes:
27,624,863		27,624,863		Property taxes
1,700,613		1,700,613		Property taxes - unsecured
15,245,040	1,606,502	16,851,542		Sales taxes
6,727,882		6,727,882		Sales taxes - library
1,683,272		1,683,272		Sales taxes - road
2,603,661		2,603,661		Other taxes
1,221,235		1,221,235		Franchise fees
				Payment in lieu of taxes:
30,646,886		30,646,886		Motor vehicle license
1,803,361		1,803,361		Open space subvention
710,984		710,984		Rental income
5,476,077	2,479,622	7,955,699	39,864	Unrestricted investment earnings
11,123,678		11,123,678		Miscellaneous
(1,684,661)	(11,801)	(1,696,462)	(212,265)	Gain (loss) on sale of fixed assets
52,403,206		52,403,206		Special Item - proceeds of tobacco securitization
3,161,648	(3,161,648)			Net transfers
160,447,745	912,675	161,360,420	(172,401)	Total general revenues and transfers
68,336,504	2,359,469	70,695,973	(381,744)	Changes in net assets
547,465,202	48,854,653	596,319,855	4,416,341	Net assets--beginning
11,478,360		11,478,360		Prior period adjustment
558,943,562	48,854,653	607,798,215	4,416,341	Net assets--beginning, restated
$ 627,280,066	$ 51,214,122	$ 678,494,188	$ 4,034,597	Net assets--ending

County of Stanislaus
Balance Sheet
Governmental Funds
June 30, 2002

	General Fund	Behavioral Health and Recovery	Community Services Agency	Public Facility Fees	Tobacco Settlement	Other Governmental Funds	Totals Governmental Funds
Assets:							
Pooled cash and investments	$ 12,747,660	$ 5,813,322	$ 9,489,688	$ 36,568,365	$	$ 71,726,630	$ 136,345,665
Cash with fiscal agent					52,656,462		52,656,462
Taxes receivable	93,934						93,934
Accounts receivable	13,887,101	7,962,962	4,157,805			18,834,834	44,842,702
Interest and other receivables	8,107,627	53,366		235,925		392,749	8,789,667
Interfund receivable	26,866,338						26,866,338
Deposit with others	8,645						8,645
Inventory						390,826	390,826
Due from other funds		1,084,624	2,118,729			1,971,953	5,175,306
Intergovernmental receivable	783,313					2,000,000	2,783,313
Advances to other funds	501,350	3,000,000				7,390,482	10,891,832
Prepaid items		109,303				736,309	845,612
Restricted cash and investments						14,021,179	14,021,179
Total assets	$ 62,995,968	$ 18,023,577	$ 15,766,222	$ 36,804,290	$ 52,656,462	$ 117,464,962	$ 303,711,481
Liabilities and fund balances							
Liabilites							
Accounts payable	$ 2,793,762	$ 4,447,999	$ 461,193			$ 6,042,004	$ 13,744,958
Salaries and benefits payable	3,214,645	877,834	1,502,926			2,046,674	7,642,079
Interfund payable						3,418,728	3,418,728
Due to other funds	17,628					999,509	1,017,137
Deposits from others						7,094	7,094
Deferred revenue	1,134,687	3,201,655	9,393,850			423,311	14,153,503
Advances from other funds		3,000,000				501,350	3,501,350
Total liabilities	7,160,722	11,527,488	11,357,969			13,438,670	43,484,849
Fund balances:							
Reserved for:							
Encumbrances	6,995,416	608,444	18,951			5,995,118	13,617,929
Advance to other funds	501,350	3,000,000				7,390,482	10,891,832
Other	9,414,069	122,633	27,150			1,138,269	10,702,121
Cash with fiscal agent						14,021,179	14,021,179
Unreserved:							
Designated for:							
Debt service	9,757,589						9,757,589
Contingencies	20,292,774						20,292,774
Reported in :							
General fund	8,874,048						8,874,048
Special revenue fund		2,765,012	4,362,152		52,656,462	53,432,828	113,216,454
Capital project funds				36,804,290		14,759,676	51,563,966
Debt service funds						7,288,740	7,288,740
Total fund balances	55,835,246	6,496,089	4,408,253	36,804,290	52,656,462	104,026,292	260,226,632
Total liabilities and fund balances	$ 62,995,968	$ 18,023,577	$ 15,766,222	$ 36,804,290	$ 52,656,462	$ 117,464,962	$ 303,711,481

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2002

Total fund balances for governmental funds (page 18)		$ 260,226,632
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activites are not financial resources and, therefore, are not reported in the funds. These assets consist of:		
Land	$ 27,995,206	
Infrastructure	413,504,761	
Buildings and improvements	129,851,047	
Equipment	10,149,202	
Total capital assets		581,500,216
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds		56,276
Internal service funds are used by the County to charge the cost of general liability, unemployment, worker's compensation ,dental, vision, & purchased insurance plus Central services, Fleet services, Technology & communication and Morgan garage to individual funds. The assets and liabilities of these internal service funds are included in governmental activities in the statement of net assets.		601,226
Some of the County's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are not recognized as revenue in the funds.		2,914,717
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the statement of net assets.		
Balances at June 30, 2002 are:		
Certificates of participation	(94,826,893)	
Bonds and note payable	(96,630,000)	
Capital leases	(846,894)	
Accrued interest on long term debt	(3,444,432)	
Compensated absences	(22,270,782)	
Total long-term liabilities		(218,019,001)
Net assets of governmental activities (page 15)		627,280,066

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2002

	General Fund	Behavioral Health and Recovery	Community Services Agency	Public Facility Fees	Tobacco Settlement	Other Governmental Funds	Totals Governmental Funds
REVENUES:							
Taxes	$ 44,492,505	$	$	$	$	$ 11,092,832	$ 55,585,337
Licenses, permits and franchises	1,908,253		63,550			1,543,050	3,514,853
Fines, forfeitures and penalties	4,849,220	50,663				2,079,022	6,978,905
Revenue from use of money and property	5,347,723	353,101	1,604	1,480,360	253,256	3,002,989	10,439,033
Intergovernmental revenue	84,850,425	31,454,989	179,306,201			86,807,332	382,418,947
Charges for services	36,709,290	22,496,958	588,273	9,018,408		18,411,529	87,224,458
Miscellaneous revenue	6,857,275	367,933	873,148	(32,435)		3,025,318	11,091,239
Total revenues	185,014,691	54,723,644	180,832,776	10,466,333	253,256	125,962,072	557,252,772
EXPENDITURES:							
Current:							
General	31,595,607					4,899,008	36,494,615
Public protection	91,905,961	1,140,588				40,158,935	133,205,484
Public ways and facilities	365,714					22,521,358	22,887,072
Health and sanitation	3,677,421	60,238,427				34,831,134	98,746,982
Public assistance	297,681		186,072,691			22,671,105	209,041,477
Education	333,391					12,617,371	12,950,762
Recreation and cultural services	4,394,982					6,026	4,401,008
Capital outlay				2,676		8,314,461	8,317,137
Debt service:							
Interest and fiscal charges						11,808,658	11,808,658
Principal						9,635,816	9,635,816
Total expenditures	132,570,757	61,379,015	186,072,691	2,676	-	167,463,872	547,489,011
Excess revenues over (under) expenditures	52,443,934	(6,655,371)	(5,239,915)	10,463,657	253,256	(41,501,800)	9,763,761
OTHER FINANCING SOURCES (USES)							
Capital lease proceeds			309,984				309,984
Long term debt issued						4,516,403	4,516,403
Transfers in	2,177,891	7,598,863	8,970,518			65,907,099	84,654,371
Transfers out	(53,105,735)	(1,387,932)	(1,998,813)	(11,214,969)		(12,877,578)	(80,585,027)
Sale of fixed assets	2,205		1,200			4,317	7,722
Total other financing sources (uses)	(50,925,639)	6,210,931	7,282,889	(11,214,969)		57,550,241	8,903,453
SPECIAL ITEM:							
Proceeds of tobacco securitization					52,403,206		52,403,206
Net change in fund balances	1,518,295	(444,440)	2,042,974	(751,312)	52,656,462	16,048,441	71,070,420
Fund balance at beginning of year	42,838,591	6,940,529	2,365,279	37,555,602		87,977,851	177,677,852
Prior period adjustment	11,478,360						11,478,360
Fund balance - restated	54,316,951	6,940,529	2,365,279	37,555,602		87,977,851	189,156,212
Fund balances at end of year	$ 55,835,246	$ 6,496,089	$ 4,408,253	$ 36,804,290	$ 52,656,462	$ 104,026,292	$ 260,226,632

The notes to the financial statements are an integral part of this statement

County of Stanislaus
Reconciliation of the
Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental funds
to the Government-wide Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2002

Net change in fund balances - total governmental funds (page 20)		$ 71,070,420
The change in net assets reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets and infrastructure	26,787,757	
Less loss on retirement of capital assets	(1,692,382)	
Less current year depreciation	(30,033,324)	(4,937,949)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		2,914,717
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets		
Debt issued:	(4,524,999)	
Repayments:		
Certificate of participation	4,955,816	
Pension obligation bond	4,680,000	
Capital lease	440,162	5,550,979
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in accrued interest payable	96,962	
Change in compensated absences	(2,430,763)	
Change in deferred charges	56,276	(2,277,525)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.		(3,984,138)
Net assets of governmental activities (page 17)		68,336,504

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues:				
Taxes	$ 43,056,239	$ 43,124,239	$ 44,492,505	$ 1,368,266
Licenses, permits and franchises	1,793,013	1,789,620	1,908,253	118,633
Fines, forfeitures and penalties	3,532,889	4,262,298	4,849,220	586,922
Revenue from use of money and property	6,525,146	6,374,060	5,347,723	(1,026,337)
Intergovernmental revenue	79,380,172	82,440,291	84,850,425	2,410,134
Charges for services	30,805,873	33,559,607	36,709,290	3,149,683
Miscellaneous revenue	1,008,380	1,220,403	6,857,275	5,636,872
Total revenues	166,101,712	172,770,518	185,014,691	12,244,173
Expenditures: General				
Assessor				
Salaries and employee benefits	3,143,167	3,246,817	3,081,419	165,398
Services and supplies	81,012	92,912	71,246	21,666
Other charges	526,259	526,259	465,984	60,275
Expenditure transfer	27,575	27,575	21,807	5,768
Fixed assets			2,160	(2,160)
Total expenditures	3,778,013	3,893,563	3,642,616	250,947
Assessor Property Tax Computer				
Salaries and employee benefits				
Services and supplies		198,000	198,000	
Other charges		7,500	7,500	
Expenditure transfer				
Appropriations for contingencies		5,000		5,000
Fixed assets		55,700	55,700	
Total expenditures	-	266,200	261,200	5,000
Auditor-Controller				
Salaries and employee benefits	2,629,880	2,629,880	2,443,574	186,306
Services and supplies	354,284	354,284	167,063	187,221
Other charges	420,027	579,956	573,539	6,417
Expenditure transfer	(7,608)	(7,608)	(2,125)	(5,483)
Fixed assets				
Total expenditures	3,396,583	3,556,512	3,182,051	374,461
Board of Supervisors				
Salaries and employee benefits	951,217	951,217	891,319	59,898
Services and supplies	177,039	177,039	143,297	33,742
Other charges	87,083	87,083	79,402	7,681
Expenditure transfer	12,175	12,175	9,700	2,475
Fixed assets				
Total expenditures	1,227,514	1,227,514	1,123,718	103,796
Administrative Office				
Salaries and employee benefits	3,323,142	3,430,253	3,154,311	275,942
Services and supplies	533,720	500,720	415,217	85,503
Other charges	289,840	404,971	390,586	14,385
Expenditure transfer	(46,586)	(46,586)	(73,226)	26,640
Fixed assets	2,620	2,620	(1,714)	4,334
Total expenditures	4,102,736	4,291,978	3,885,174	406,804
Economic Development				
Salaries and employee benefits				
Services and supplies	804,306	488,512	444,212	44,300
Other charges	39,306	27,839	21,230	6,609
Expenditure transfer				
Fixed assets	57,650	79,444	(28,210)	107,654
Total expenditures	901,262	595,795	437,232	158,563

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: General				
Purchasing Agent				
Salaries and employee benefits	472,758	490,400	465,316	25,084
Services and supplies	19,035	14,035	8,085	5,950
Other charges	40,101	40,101	23,472	16,629
Expenditure transfer	(1,100)	(1,100)	5,065	(6,165)
Fixed assets				
Total expenditures	530,794	543,436	501,938	41,498
C.A.R.E. Unit				
Salaries and employee benefits				
Services and supplies	739,121	739,121	347,247	391,874
Other charges	30,707	30,707	21,664	9,043
Expenditure transfer	11,400	11,400	3,597	7,803
Fixed assets				
Total expenditures	781,228	781,228	372,508	408,720
Risk Management				
Salaries and employee benefits	902,299	995,366	945,355	50,011
Services and supplies	34,444	34,272	28,317	5,955
Other charges	84,911	84,911	84,948	(37)
Expenditure transfer	2,310	2,482	332	2,150
Fixed assets				
Total expenditures	1,023,964	1,117,031	1,058,952	58,079
Special Projects				
Salaries and employee benefits		180,671	5,406	175,265
Services and supplies	3,554,933	2,895,023	2,457,693	437,330
Other charges	66,639	13,129	10,243	2,886
Expenditure transfer	223,739	223,739		223,739
Fixed assets	38,000	20,000	(24,509)	44,509
Total expenditures	3,883,311	3,332,562	2,448,833	883,729
Capital Improvement Financing Authority				
Salaries and employee benefits		52,000	45,214	6,786
Services and supplies	334,388	282,388	41,204	241,184
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	334,388	334,388	86,418	247,970
Plant Acquisition				
Salaries and employee benefits				
Services and supplies	766,389	973,112	780,331	192,781
Other charges	1,415,815	1,165,815	397,260	768,555
Expenditure transfer	691,101	691,101	(223,739)	914,840
Fixed assets	2,697,109	2,380,637	443,960	1,936,677
Total expenditures	5,570,414	5,210,665	1,397,812	3,812,853
Appropriations for Contingencies				
Salaries and employee benefits				
Services and supplies				
Other charges				
Expenditure transfer				
Appropriations for contingencies	5,412,498	1,165,073	(1,562,117)	2,727,190
Fixed assets				
Total expenditures	5,412,498	1,165,073	(1,562,117)	2,727,190

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: General				
County Facilities				
Salaries and employee benefits				
Services and supplies	159,605	169,555	157,788	11,767
Other charges		50	30	20
Expenditure transfer				
Fixed assets	80,000	70,000	38,448	31,552
Total expenditures	239,605	239,605	196,266	43,339
Elections Division				
Salaries and employee benefits	528,212	553,512	510,224	43,288
Services and supplies	1,293,003	1,577,696	1,461,745	115,951
Other charges	51,601	77,721	72,754	4,967
Expenditure transfer	14,100	89,743	88,362	1,381
Fixed assets		18,000	17,097	903
Total expenditures	1,886,916	2,316,672	2,150,182	166,490
County Counsel				
Salaries and employee benefits	1,269,971	1,580,810	1,495,803	85,007
Services and supplies	92,194	89,157	68,212	20,945
Other charges	67,928	67,928	49,913	18,015
Expenditure transfer	2,831	2,831	9,598	(6,767)
Fixed assets				
Total expenditures	1,432,924	1,740,726	1,623,526	117,200
Treasurer and Tax Collector				
Salaries and employee benefits	668,350	628,350	669,287	(40,937)
Services and supplies	112,605	137,605	112,921	24,684
Other charges	339,965	383,976	365,535	18,441
Expenditure transfer	96,378	96,378	43,223	53,155
Fixed assets				
Total expenditures	1,217,298	1,246,309	1,190,966	55,343
Collections				
Salaries and employee benefits	851,376	851,376	755,407	95,969
Services and supplies	123,080	69,268	29,483	39,785
Other charges	371,357	306,045	251,145	54,900
Expenditure transfer	(665,457)	(665,457)	(551,132)	(114,325)
Fixed assets	9,775	9,775		9,775
Total expenditures	690,131	571,007	484,903	86,104
CEO Match - Other Agencies				
Salaries and employee benefits				
Services and supplies				
Other charges	1,562,466	1,924,338	1,958,077	(33,739)
Expenditure transfer				
Fixed assets				
Total expenditures	1,562,466	1,924,338	1,958,077	(33,739)
CEO HCD Grant				
Salaries and employee benefits				
Services and supplies		550,000	550,000	
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	-	550,000	550,000	-

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: General				
Treasury				
Salaries and employee benefits	207,639	222,356	209,846	12,510
Services and supplies	97,611	211,394	192,028	19,366
Other charges	42,668	34,168	26,039	8,129
Expenditure transfer	57,451	57,451	56,828	623
Fixed assets	120,000			
Total expenditures	525,369	525,369	484,741	40,628
Facility Maintenance				
Salaries and employee benefits	2,975,109	2,975,109	2,781,262	193,847
Services and supplies	5,250,110	5,250,110	4,169,004	1,081,106
Other charges	253,012	253,012	232,587	20,425
Expenditure transfer	(1,999,600)	(1,999,600)	(1,617,027)	(382,573)
Fixed assets				
Total expenditures	6,478,631	6,478,631	5,565,826	912,805
Expenditures: Public Protection				
Agricultural Commissioner				
Salaries and employee benefits	1,798,584	2,082,577	1,992,479	90,098
Services and supplies	195,837	206,324	184,271	22,053
Other charges	111,635	129,635	147,289	(17,654)
Expenditure transfer	181,252	181,252	170,859	10,393
Fixed assets				
Total expenditures	2,287,308	2,599,788	2,494,898	104,890
Animal Services				
Salaries and employee benefits	1,366,177	1,366,177	1,353,093	13,084
Services and supplies	315,690	315,690	298,480	17,210
Other charges	154,709	154,709	172,738	(18,029)
Expenditure transfer	1,330	1,330	4,764	(3,434)
Fixed assets	10,993	10,993	(6,020)	17,013
Total expenditures	1,848,899	1,848,899	1,823,055	25,844
Office of Emergency Services				
Salaries and employee benefits	145,981	325,147	244,518	80,629
Services and supplies	28,021	130,021	125,999	4,022
Other charges	558,909	558,609	622,364	(63,755)
Expenditure transfer				
Fixed assets	7,356	17,656	9,265	8,391
Total expenditures	740,267	1,031,433	1,002,146	29,287
County Court Funding				
Salaries and employee benefits				
Services and supplies	168,061	168,061	160,142	7,919
Other charges	5,661,132	5,691,132	5,687,595	3,537
Expenditure transfer	753,705	923,705	873,611	50,094
Fixed assets				
Total expenditures	6,582,898	6,782,898	6,721,348	61,550
Recorder Division				
Salaries and employee benefits	939,453	924,522	749,434	175,088
Services and supplies	180,101	99,320	71,040	28,280
Other charges	117,853	137,923	130,439	7,484
Expenditure transfer	20,600	96,243	94,287	1,956
Fixed assets				
Total expenditures	1,258,007	1,258,008	1,045,200	212,808

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: Public Protection				
District Attorney				
Salaries and employee benefits	6,312,222	7,025,636	6,720,671	304,965
Services and supplies	286,185	307,605	288,719	18,886
Other charges	387,332	399,076	504,401	(105,325)
Expenditure transfer	50,121	50,121	69,311	(19,190)
Fixed assets				
Total expenditures	7,035,860	7,782,438	7,583,102	199,336
Planning				
Salaries and employee benefits	1,047,339	982,339	812,039	170,300
Services and supplies	563,083	613,083	96,213	516,870
Other charges	46,670	61,670	59,167	2,503
Expenditure transfer	9,726	9,726	7,680	2,046
Fixed assets				
Total expenditures	1,666,818	1,666,818	975,099	691,719
Probation				
Salaries and employee benefits	899,158	979,158	919,239	59,919
Services and supplies	961,147	957,597	953,522	4,075
Other charges	625,000	688,550	693,327	(4,777)
Expenditure transfer			150	(150)
Fixed assets	141,000	141,000	141,000	
Total expenditures	2,626,305	2,766,305	2,707,238	59,067
Probation - Casework				
Salaries and employee benefits	5,263,725	5,369,288	4,853,678	515,610
Services and supplies	338,848	318,011	221,792	96,219
Other charges	332,682	295,452	283,991	11,461
Expenditure transfer	87,404	87,404	86,199	1,205
Fixed assets	218,885	218,885	43,108	175,777
Total expenditures	6,241,544	6,289,040	5,488,768	800,272
Probation - Institutions				
Salaries and employee benefits	4,403,610	4,593,610	4,313,960	279,650
Services and supplies	340,175	312,077	159,795	152,282
Other charges	183,007	183,007	196,388	(13,381)
Expenditure transfer	442,862	597,359	630,314	(32,955)
Fixed assets	202,469	202,469	177,905	24,564
Total expenditures	5,572,123	5,888,522	5,478,362	410,160
Office of Graffiti Abatement				
Salaries and employee benefits				
Services and supplies			(81)	81
Other charges			(760)	760
Expenditure transfer				
Fixed assets			(7,800)	7,800
Total expenditures	-	-	(8,641)	8,641
Public Defender				
Salaries and employee benefits	3,210,284	3,359,145	3,141,699	217,446
Services and supplies	471,375	498,375	307,915	190,460
Other charges	235,766	235,766	187,991	47,775
Expenditure transfer	71,567	71,567	185,913	(114,346)
Fixed assets		24,899	22,323	2,576
Total expenditures	3,988,992	4,189,752	3,845,841	343,911

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: Public Protection				
Indigent Defense				
Salaries and employee benefits				
Services and supplies	1,340,150	1,365,150	1,353,296	11,854
Other charges			203	(203)
Expenditure transfer				
Fixed assets				
Total expenditures	1,340,150	1,365,150	1,353,499	11,651
Sheriff's Administration				
Salaries and employee benefits	1,373,503	1,429,297	1,328,049	101,248
Services and supplies	425,715	550,715	486,070	64,645
Other charges	209,938	237,938	291,206	(53,268)
Expenditure transfer	6,270	6,270	4,364	1,906
Fixed assets				
Total expenditures	2,015,426	2,224,220	2,109,689	114,531
Sheriff's Operations				
Salaries and employee benefits	18,674,511	21,619,341	20,198,337	1,421,004
Services and supplies	1,263,153	1,305,152	1,179,466	125,686
Other charges	3,479,958	3,523,507	3,428,698	94,809
Expenditure transfer	(340,180)	(354,847)	(368,750)	13,903
Fixed assets	76,223	146,223	62,560	83,663
Total expenditures	23,153,665	26,239,376	24,500,311	1,739,065
Sheriff's Detention				
Salaries and employee benefits	18,826,480	19,427,335	18,133,630	1,293,705
Services and supplies	2,867,956	3,124,805	2,618,652	506,153
Other charges	1,031,539	948,833	831,923	116,910
Expenditure transfer	217,102	(119,055)	134,380	(253,435)
Fixed assets	23,359	94,519	71,203	23,316
Total expenditures	22,966,436	23,476,437	21,789,788	1,686,649
Court Security				
Salaries and employee benefits	2,467,338	2,758,225	2,506,140	252,085
Services and supplies	2,100	8,000	4,959	3,041
Other charges	4,140	3,000	3,418	(418)
Expenditure transfer	61,575	61,575	82,853	(21,278)
Fixed assets				
Total expenditures	2,535,153	2,830,800	2,597,370	233,430
Grand Jury				
Salaries and employee benefits	65,553	66,404	66,348	56
Services and supplies	40,394	39,543	46,921	(7,378)
Other charges	7,488	7,488	5,165	2,323
Expenditure transfer				
Fixed assets				
Total expenditures	113,435	113,435	118,434	(4,999)
Development Services				
Salaries and employee benefits			(1,775)	1,775
Services and supplies			(98,433)	98,433
Other charges			(294)	294
Expenditure transfer				
Fixed assets				
Total expenditures	-	-	(100,502)	100,502

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: Public Ways and Facilities				
Airport				
Salaries and employee benefits				
Services and supplies	524,922	524,922	141,706	383,216
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	524,922	524,922	141,706	383,216
Expenditures: Education				
Cooperative Extension				
Salaries and employee benefits	228,148	228,148	211,926	16,222
Services and supplies	36,657	43,780	33,302	10,478
Other charges	70,330	70,330	39,228	31,102
Expenditure transfer	60,614	60,614	47,287	13,327
Fixed assets				
Total expenditures	395,749	402,872	331,743	71,129
Expenditures: Public Assistance				
Veteran's Services				
Salaries and employee benefits	220,556	236,459	229,535	6,924
Services and supplies	28,847	28,847	20,774	8,073
Other charges	34,030	34,030	41,978	(7,948)
Expenditure transfer	2,639	2,639	4,218	(1,579)
Fixed assets				
Total expenditures	286,072	301,975	296,505	5,470
Expenditures: Health				
CEO Jail Medical				
Salaries and employee benefits				
Services and supplies	3,762,396	3,812,396	3,677,421	134,975
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	3,762,396	3,812,396	3,677,421	134,975
Expenditures: Recreation				
Parks and Recreation				
Salaries and employee benefits	2,069,675	2,083,616	1,998,056	85,560
Services and supplies	1,026,235	1,055,958	915,410	140,548
Other charges	341,976	448,313	465,437	(17,124)
Expenditure transfer	391,491	391,491	373,871	17,620
Fixed assets	658,492	658,492	115,346	543,146
Total expenditures	4,487,869	4,637,870	3,868,120	769,750
Parks - Master Plan				
Salaries and employee benefits				
Services and supplies	139,760	385,330	19,383	365,947
Other charges		92,740	68,480	24,260
Expenditure transfer				
Fixed assets	68,480		(68,480)	68,480
Total expenditures	208,240	478,070	19,383	458,687
Forced Cleanup				
Salaries and employee benefits				
Services and supplies	20,000	20,000	6,200	13,800
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	20,000	20,000	6,200	13,800

(Continued)

County of Stanislaus
Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Expenditures: Recreation				
Tuolumne River Regional Park				
Salaries and employee benefits				
Services and supplies	237,922	237,922	237,922	
Other charges				
Expenditure transfer				
Fixed assets				
Total expenditures	237,922	237,922	237,922	-
Expenditures: Debt Service				
Debt Service				
Salaries and employee benefits				
Services and supplies				
Other charges				
Expenditure transfer	(128,330)	(279,616)	(396,315)	116,699
Fixed assets				
Total expenditures	(128,330)	(279,616)	(396,315)	116,699
Tax Revenue Anticipation Note				
Salaries and employee benefits				
Services and supplies				
Other charges			1,144,312	(1,144,312)
Expenditure transfer				
Fixed assets				
Total expenditures	-	-	1,144,312	(1,144,312)
Total Expenditures - General Fund	$ 146,744,171	$ 150,398,332	$ 131,892,824	$ 18,505,508
Excess of revenue over expenditures	19,357,541	22,372,186	53,121,867	30,749,681
Other financing sources (uses):				
Transfers in	2,179,389	1,897,487	2,177,891	280,404
Transfers out	(40,331,574)	(46,115,090)	(53,105,735)	(6,990,645)
Sale of Fixed assets			2,205	2,205
Total other financing soruces (uses)	(38,152,185)	(44,217,603)	(50,925,639)	(6,708,036)
Excess (deficiency) of revenues and other financing soruces over (under) expenditures and other financing uses	(18,794,644)	(21,845,417)	2,196,228	24,041,645
Fund balances at beginning of year	1,518,295	(4,315,516)	42,838,591	42,838,591
Prior year adjustment			11,478,360	11,478,360
Fund balances - restated	1,518,295	(4,315,516)	54,316,951	54,316,951
Fund balances at end of year	$ (17,276,349)	$ (26,160,933)	$ 56,513,179	$ 78,358,596

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Revenues and Expenditures - Budget and Actual
Behavioral Health and Recovery - Special Revenue Fund
For the fiscal year ended June 30, 2002

	Budgeted Amount			Variance with Final Budget
	Original Budget	Final Budget	Actual Amount	Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 47,541	$ 40,663	$ 50,665	$ 10,002
Revenue from use of money and property	565,538	360,464	353,101	(7,363)
Intergovernmental revenue	22,837,053	36,620,567	31,454,989	(5,165,578)
Charges for services	24,159,456	22,750,270	22,496,958	(253,312)
Miscellaneous revenue	(11,472)	325,771	367,933	42,162
Total revenues	47,598,116	60,097,735	54,723,646	(5,374,089)
Expenditures				
Public Protection				
Salaries and employee benefits		912,012	785,464	126,548
Services and supplies	100,790	104,458	81,602	22,856
Other charges	118,212	89,696	116,627	(26,931)
Expenditure transfer		168,017	159,011	9,006
Total Public Protection	219,002	1,274,183	1,142,704	131,479
Health and Sanitation				
Salaries and employee benefits	25,928,976	24,524,235	23,182,407	1,341,828
Services and supplies	36,488,899	35,642,762	32,932,004	2,710,758
Other charges	4,270,882	4,969,402	4,555,977	413,424
Fixed assets	275,500	275,500	(115,371)	390,871
Expenditure transfer	244,653	51,581	(150,005)	201,586
Total Health and Sanitation	67,208,910	65,463,480	60,405,012	5,058,468
Total expenditures	67,427,912	66,737,663	61,547,716	5,189,947
Excess (deficiency) of revenues over (under) expenditures	(19,829,796)	(6,639,928)	(6,824,071)	(184,143)
Other financing sources (uses)				
Transfers in	16,125,344	4,603,274	7,598,863	2,995,589
Transfers out	(249,150)	(395,908)	(1,387,932)	(992,024)
Total other financing sources (uses)	15,876,194	4,207,366	6,210,931	2,003,565
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (3,953,602)	$ (2,432,562)	$ (613,139)	$ 1,819,423

County of Stanislaus
Statement of Revenues and Expenditures - Budget and Actual
Community Services Agency - Special Revenue Fund
For the fiscal year ended June 30, 2002

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual Amount	Positive (Negative)
Revenues				
Licenses, permits and franchises	$ 77,700	$ 77,700	$ 63,550	$ (14,150)
Revenue from use of money and property			1,604	1,604
Intergovernmental revenue	171,084,170	189,068,325	179,306,201	(9,762,124)
Charges for services	255,528	255,528	588,273	332,745
Miscellaneous revenue	1,973,086	1,890,517	873,148	(1,017,369)
Total revenues	173,390,484	191,292,070	180,832,775	(10,459,295)
Expenditures				
Public Assistance				
Salaries and employee benefits	49,084,445	45,678,112	40,209,883	5,468,229
Services and supplies	13,608,727	15,780,748	11,893,826	3,886,922
Other charges	127,624,420	138,742,844	133,603,662	5,139,182
Fixed assets	537,750	523,309	380,583	142,726
Total expenditures	190,855,342	200,725,013	186,087,953	14,637,059
Excess (deficiency) of revenues over (under) expenditures	(17,464,858)	(9,432,943)	(5,255,179)	4,177,764
Other financing sources (uses)				
Transfers in	16,600,574	8,334,477	8,970,518	636,041
Transfers out		(176,600)	(1,998,813)	(1,822,213)
Capital lease proceeds		309,984	309,984	
Sale of fixed assets			1,200	1,200
Total other financing sources (uses)	16,600,574	8,467,861	7,282,889	(1,184,972)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (864,284)	$ (965,082)	$ 2,027,710	$ 2,992,792

County of Stanislaus
Statement of Net Assets
Proprietary Funds
June 30, 2002

	Business-type Activities - Enterprise Funds						Governmental Activities
	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Health Clinic & Ancillary Services	Waste to Energy	Other Enterprise Funds	Total	Internal Service Funds
ASSETS:							
Current Assets:							
Pooled cash and investments	$ 5,824,988	$ 887,164	$	$ 34,119,775	$ 2,504,326	$ 43,336,253	$ 18,410,438
Accounts receivable, net	1,058,969		9,340,447	1,658,090	3,457,517	15,515,023	887,553
Interest and other receivables	99,995	39,358		210,867	9,075	359,295	106,302
Inventory of supplies at cost			473,274		37,974	511,248	355,481
Deposit with others							663,730
Due from other funds			1,037,416			1,037,416	17,628
Prepaid items			206,551			206,551	
Total current assets	6,983,952	926,522	11,057,688	35,988,732	6,008,892	60,965,786	20,441,132
Noncurrent assets:							
Restricted cash and investments	10,355,681	6,089,833	274,837			16,720,351	
Capital assets:							
Land	14,491,341					14,491,341	
Building and improvements	54,587		11,921,952		7,417,746	19,394,285	990,773
Equipment	653,031	14,239	11,225,593		715,179	12,608,042	21,233,076
Less:Accumulated depreciation	(611,462)	(2,314)	(19,437,978)		(1,806,672)	(21,858,426)	(16,930,205)
Total noncurrent assets	24,943,178	6,101,758	3,984,404		6,326,253	41,355,593	5,293,644
Total assets	$ 31,927,130	$ 7,028,280	$ 15,042,092	$ 35,988,732	$ 12,335,145	$ 102,321,379	$ 25,734,776
LIABILITIES:							
Current liabilities:							
Accounts payable	$ 83,502	$ 29,902	$ 2,267,594	$ 62,584	$ 686,260	$ 3,129,842	$ 1,386,271
Salaries and benefits payable	25,683		715,896		340,299	1,081,878	207,981
Interfund payable			19,491,450		1,686,252	21,177,702	2,269,908
Deposits from others	26,617					26,617	
Current portion of long-term obligation			128,450			128,450	
Current portion of capital lease			229,537		5,116	234,653	123,603
Compensated absences - current	2,912		72,422		12,009	87,343	644,760
Total current liabilities	138,714	29,902	22,905,349	62,584	2,729,936	25,866,485	4,632,523
Noncurrent liabilities							
Estimated cost of closure/postclosure	5,111,598	11,597,935				16,709,533	
Liability for compensated absences	112,153		1,063,744		292,743	1,468,640	
Advances from other funds			7,390,482			7,390,482	
Self insurance liability							18,158,043
Long term obligation			1,424,438			1,424,438	
Capital lease payable			394,450		11,409	405,859	184,799
Total noncurrent liabilities	5,223,751	11,597,935	10,273,114		304,152	27,398,952	18,342,842
Total liabilities	5,362,465	11,627,837	33,178,463	62,584	3,034,088	53,265,437	22,975,365
NET ASSETS:							
Invested in capital assets, net of related debt	14,587,497	11,925	1,532,692		6,309,728	22,441,842	4,985,242
Restricted	10,413,448	6,123,310		35,926,148	2,609,369	55,072,275	
Unrestricted	1,563,720	(10,734,792)	(19,669,063)		381,960	(28,458,175)	(2,225,831)
Total net assets	$ 26,564,665	$ (4,599,557)	$ (18,136,371)	$ 35,926,148	$ 9,301,057	$ 49,055,942	$ 2,759,411

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the fiscal year ended June 30, 2002

	Business-type Activities - Enterprise Funds						Governmental Activities
	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Health Clinic & Ancillary Services	Waste to Energy	Other Enterprise Funds	Total	Internal Service Funds
Operating revenues:							
Charges for services	$ 4,719,280	$	$ 36,076,918	$ 8,556,599	$ 14,076,166	$ 63,428,963	$ 49,886,505
Miscellaneous Revenue			1,690,545			1,690,545	
Total operating revenues	4,719,280		37,767,463	8,556,599	14,076,166	65,119,508	49,886,505
Operating expenses:							
Salaries and benefits	829,977		16,851,034		9,380,976	27,061,987	5,778,025
Services and supplies	5,332,560	688,507	18,255,913	6,879,368	7,341,373	38,497,721	47,328,886
Depreciation	47,099	712	674,189		543,458	1,265,458	1,098,004
Estimated cost of closure/postclosure	285,695					285,695	
Total operating expenses	6,495,331	689,219	35,781,136	6,879,368	17,265,807	67,110,861	54,204,915
Operating income (loss)	(1,776,051)	(689,219)	1,986,327	1,677,231	(3,189,641)	(1,991,353)	(4,318,410)
Nonoperating revenues (expenses)							
Interest income	1,552,383	265,894		1,404,278	86,466	3,309,021	707,258
Interest expense			(909,516)		(23,193)	(932,709)	(27,383)
Loss on sale of fixed assets					(11,801)	(11,801)	39,851
Operating grants			204,313		2,210,285	2,414,598	
Total nonoperating revenues (expenses)	1,552,383	265,894	(705,203)	1,404,278	2,261,757	4,779,109	719,726
Income (loss) before contributions and transfers	(223,668)	(423,325)	1,281,124	3,081,509	(927,884)	2,787,756	(3,598,684)
Transfers in	625,000	450,000	4,510,861		184,137	5,769,998	148,654
Transfers out	(1,109,189)		(5,777,500)	(781,898)	(1,263,059)	(8,931,646)	(1,056,354)
Capital contributions			65,886		2,256,148	2,322,034	933,574
Changes in net assets	(707,857)	26,675	80,371	2,299,611	249,342	1,948,142	(3,572,810)
Total net assets - beginning	27,272,522	(4,626,232)	(18,216,742)	33,626,537	9,051,715		6,332,221
Total net assets - ending	$ 26,564,665	$ (4,599,557)	$ (18,136,371)	$ 35,926,148	$ 9,301,057		$ 2,759,411
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						411,326	
Change in net assets of business type activities						2,359,468	

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2002

	Business-type Activities - Enterprise Funds						Governmental Activities
	Fink Road Landfill	Geer Road Landfill	Health Clinic & Ancillary Services	Waste to Energy	Other Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities							
Cash received from customers and users	$ 4,362,606	$ 10,578	$ 33,656,370	$ 8,480,205	$ 12,487,476	$ 58,997,235	$ 49,422,386
Cash received from quasi-external transactions			4,425,748		759,222	5,184,970	(17,628)
Cash paid to suppliers	(5,355,357)	2,003	(17,609,004)	(6,818,558)	(7,392,714)	(37,173,630)	(43,315,304)
Cash paid for quasi-external transactions			(601,323)		1,518,872	917,549	(1,765,984)
Cash paid to employees	(804,622)	(688,507)	(16,563,179)		(9,306,113)	(27,362,421)	(5,726,192)
Net cash provided (used) by operating activities	(1,797,373)	(675,926)	3,308,612	1,661,647	(1,933,257)	563,703	(1,402,722)
Cash flows from noncapital financing activities							
Transfers in	625,000	450,000	4,510,861		184,137	5,769,998	148,654
Subsidy from state & federal grant			204,313		2,210,285	2,414,598	1,085,619
Transfers out	(1,109,189)		(5,777,500)	(781,898)	(1,263,059)	(8,931,646)	(1,056,354)
Net cash provided (used) by noncapital financing activities	(484,189)	450,000	(1,062,326)	(781,898)	1,131,363	(747,050)	177,919
Cash flows from capital and related financing activities							
Capital contributions			65,886			65,886	
Sale of fixed assets					1,008	1,008	39,851
Purchase of fixed assets			(599,114)		(137,522)	(736,636)	(2,040,031)
Principal payment - capital leases			(215,191)		(4,760)	(219,951)	(45,889)
Principal payment - long term debt			(899,643)			(899,643)	
Interest paid			(932,297)		(23,193)	(955,490)	(27,383)
Net cash provided (used) by capital and related financing activities			(2,580,359)		(164,467)	(2,744,826)	(2,073,452)
Cash flows from investing activities							
Interest received	1,552,383	265,894	22,720	1,404,278	86,466	3,331,741	707,258
Net cash provided (used) by investing activities	1,552,383	265,894	22,720	1,404,278	86,466	3,331,741	707,258
Net increase (decrease) in cash and cash equivalents	(729,179)	39,968	(311,353)	2,284,027	(879,895)	403,568	(2,590,997)
Cash and equivalents, July 1, 2001	16,909,848	6,937,029	586,190	31,835,748	3,384,221	59,653,036	21,001,435
Cash and equivalents, June 30, 2002	$ 16,180,669	$ 6,976,997	$ 274,837	$ 34,119,775	$ 2,504,326	$ 60,056,604	$ 18,410,438
Reconciliation of cash and cash equivalents to the Statement of Net Assets							
Pooled cash and investments per Statement of Net Assets	$ 5,824,988	$ 887,164		$ 34,119,775	$ 2,504,326	$ 43,336,253	$ 18,410,438
Restricted cash and investments per Statement of Net Assets	10,355,681	6,089,833	274,837			16,720,351	
Total cash and cash equivalents per Statement of Net Assets	$ 16,180,669	$ 6,976,997	$ 274,837	$ 34,119,775	$ 2,504,326	$ 60,056,604	$ 18,410,438

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Cash Flows (Continued)
Reconciliation of Operating Income to Net Cash Provided by Operating Activities
Proprietary Funds
For the Fiscal Year Ended June 30, 2002

	Business-type Activities - Enterprise Funds						Governmental Activities
	Fink Road Landfill	Geer Road Landfill	Health Clinic & Ancillary Services	Waste to Energy	Other Enterprise Funds	Total	Internal Service Funds
Operating income	$ (1,776,051)	$ (689,219)	$ 1,986,327	$ 1,677,231	$ (3,189,641)	(1,991,353)	$ (4,318,411)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:							
Depreciation	47,099	712	674,189		543,458	1,265,458	1,098,004
(Increase) in accounts receivable	(386,040)		(4,089,063)	(111,366)	(421,223)	(5,007,692)	(297,450)
(Increase) decrease in interest and other receivables	29,366	10,578		34,972	(1,167,467)	(1,092,551)	33,331
(Increase) decrease in inventory			(99,242)		(37,974)	(137,216)	26,575
(Increase) in prepaids			(25,032)			(25,032)	
(Increase) decrease in due from other funds					759,222	759,222	(17,628)
(Increase) in deferred charges							(200,000)
Increase (decrease) in accounts payable and accrued liab	(30,797)	2,003	1,037,008	60,810	(13,367)	1,055,657	321,040
Increase (decrease) in interfund payable			4,425,748			4,425,748	(1,765,984)
Increase in salaries and benefits payable	529				35,784	36,313	20,241
Increase in liability for compensated absences	24,826				39,079	63,905	31,592
Increase (decrease) in due to other funds/goverments			(601,323)		1,518,872	917,549	
Increase in deposits from others	8,000					8,000	
Increase in estimated cost of closure/postclosure	285,695					285,695	
Increase in self insurance liability							3,665,968
Net cash provided (used) by operating activities	$ (1,797,373)	$ (675,926)	$ 3,308,612	$ 1,661,647	$ (1,933,257)	$ 563,703	$ (1,402,722)

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2002

	Employees' Retirement Trust	Investment Trust	Agency Funds	Total
ASSETS				
Pooled cash and investments	$ 8,061,666	$ 326,558,576	$ 27,315,636	$ 361,935,878
Accounts receivable (net of allowance for uncollectables)		389,910	3,322,180	3,712,090
Cash with fiscal agent	41,281,453			41,281,453
Interest and other receivable	17,500,926	2,043,495		19,544,421
Advances to other funds			812,018	812,018
Property, plant and equipment net of accumulated depreciation			725,770	725,770
Other investments	873,416,950			873,416,950
Total assets	940,260,995	328,991,981	32,175,604	1,301,428,580
LIABILITIES				
Accounts payable	14,024,019	399,966	2,076,998	16,500,983
Salaries and benefits payable	544,302	9,341	15,106	568,749
Due to other funds			5,213,212	5,213,212
Trust obligations			24,058,270	24,058,270
Agency funds for other government unit		993,488		993,488
Advances from other funds			812,018	812,018
Total liabilites	14,568,321	1,402,795	32,175,604	48,146,720
NET ASSETS				
Net assets held in trust for investment pool participants/pension benefits	$ 925,692,674	$ 327,589,186	$	$ 1,253,281,860

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2002

	Employees' Retirement Trust	Investment Trust	Total
Additions:			
Contributions:			
Employer contributions	11,340,678		11,340,678
Member contributions	13,939,517		13,939,517
Contributions on pooled investments		2,684,778,449	2,684,778,449
Total contributions	25,280,195	2,684,778,449	2,710,058,644
Investment income:			
Net appreciation in fair value	(73,719,382)		(73,719,382)
Interest	25,390,357	11,512,526	36,902,883
Dividends	7,571,009		7,571,009
Miscellaneous income	97,700		97,700
Less investment expense	(2,725,553)		(2,725,553)
Net investment income	(43,385,869)	11,512,526	(31,873,343)
Total additions	(18,105,674)	2,696,290,975	2,678,185,301
Deductions:			
Benefit Payments	38,118,054		38,118,054
Refunds of prior contributions	1,547,588		1,547,588
Distributions from pooled investments		2,623,315,239	2,623,315,239
Administrative expense	1,082,458		1,082,458
Total deductions	40,748,100	2,623,315,239	2,664,063,339
Change in net assets	(58,853,774)	72,975,736	14,121,962
Net assets held in trust - beginning	984,546,448	254,613,450	1,239,159,898
Net assets held in trust - ending	925,692,674	327,589,186	1,253,281,860

The accompanying notes to the financial statements are an integral part of this statement.

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

A. Reporting Entity

The accounting methods and procedures adopted by the County conform to generally accepted accounting principles as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable under the criteria set by Governmental Auditing Standards Board (GASB) Statement No. 14.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with the data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit has a June 30th year end.

Blended Component Units

1. Redevelopment Agency of the County of Stanislaus ("Agency"): The Agency was established by the County as a separate legal entity in accordance with state law. It is governed by the five members of the County Board of Supervisors. The purpose of the Agency is to acquire, rehabilitate, and revitalize property within legally designated redevelopment areas. The Agency provides service solely to the County and is reported as a capital project fund.

2. Stanislaus County Capital Improvements Financing Authority ("Authority"): The Authority was established on September 1, 1989, as a separate legal entity whose sole purpose is to provide financing for various County capital projects. It is governed by the five members of the County Board of Supervisors. The activity for the Authority is reflected in the debt service funds.

3. Lighting Districts: The County has 29 different, legally separate lighting districts whose boards are the same as the County Board of Supervisors. The County's approval is needed to set the districts' budget and to set assessment rates. The activity for the lighting districts is reported in the Special Revenue Funds.

Note 1: **Summary of Significant Accounting Policies** (continued)

A. **Reporting Entity** (continued)

Discretely Presented Component Unit

Consolidated Emergency Dispatch Agency

The Modesto/Stanislaus Consolidated Emergency Dispatch Agency (the "Agency") was created on September 1, 1999, pursuant to a joint exercise of powers agreement between the City of Modesto (the "City") and the County of Stanislaus (the "County"). The Agency is administered by a seven-member commission consisting of one member of the Modesto City Council, one member of the County's Board of Supervisors, the County Chief Executive Officer, the Modesto City Manager, two members from the Dispatch Advisory Board, and one member from the City of Ceres' City Council. The purpose of the Agency is to consolidate the public safety communications system. The responsibilities of the County and the City include approval: of the annual budget, claims, liabilities, and the use of Agency property as collateral. Each participant will contribute sufficient funds to pay for all costs and expenses associated with providing Emergency Dispatch Services. Upon termination of the agreement, assets will be distributed equally to the City and County, unless otherwise approved. The financial statements may be obtained by writing to the Modesto/Stanislaus Consolidated Emergency Dispatch, Office Manager, 3705 Oakdale Road, Modesto, California, 95357.

B. **Implementation of Governmental Accounting Standards Board Statements**

GASB Statements No. 33 and 36

In December 1998 and in April 2000, the Governmental Accounting Standards Board (GASB) issued Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions,* and Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues – an amendment of GASB Statement No. 33,* respectively. These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources (for example, most taxes, grants, and private donations).

GASB Statement Nos. 34 and 37

In June 1999 and in June 2001, the GASB issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* and Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments – Omnibus,* respectively. These statements provide for the most significant change in financial reporting in over twenty years and are scheduled for a phased implementation (based on size of government) staring with fiscal years ending 2002.

Note 1: **Summary of Significant Accounting Policies** (continued)

B. **Implementation of Governmental Accounting Standards Board Statements** (continued)

GASB Statement Nos. 34 and 37 (continued)

As part of these statements, there is a new reporting requirement regarding the local government's infrastructure (roads, bridges, traffic signals, etc.). This requirement permits an optional four-year further delay for implementation to the fiscal year ending 2006 for June 2002 infrastructure assets.

GASB Statement No. 38

In June 2001, the GASB issued Statement No. 38, *Certain Financial Statement Note Disclosures.* This statement modifies, adds and deletes various note disclosure requirements. Those requirements address revenue recognition policies, actions taken in response to legal violations, debt service requirements, variable-rate debt, receivable and payable balances, interfund transfers and balances, and short-term debt.

GASB Interpretation No. 6

In March 2000, the GASB issued Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.* This interpretation clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

The County has implemented GASB Statement Nos. 33, 34, 36, 37 and 38 and Interpretation No. 6 and these statements are presented according to those requirements as discussed in Note 2.

C. **Basis of Presentation**

Government-Wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. The government-wide statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

Note 1: **Summary of Significant Accounting Policies** (continued)

C. **Basis of Presentation** (continued)

Government-Wide Financial Statements (continued)

In the Government-wide statements, eliminations have been made to minimize the double counting of certain internal activities. In the statement of net assets, all internal balances have been eliminated except those representing the net balance due between governmental and business type activities. This residual balance is reported as "internal balances." In the statement of activities, direct expenses such as services provided and used are not eliminated, but Internal Service Fund activity and indirect expenses have been eliminated.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net assets are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Note 1: **Summary of Significant Accounting Policies** (continued)

C. **Basis of Presentation** (continued)

Fund Financial Statements (continued)

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and sanitation, public assistance, education and recreation services.

- The *Behavioral Health and Recovery Fund* was established to provide mental health services to the residents of the County under the provisions of Welfare and Institutions Codes 5600 and 5000. This includes residential/support treatment services, outpatient treatment services, and an array of education and prevention services. The primary source of revenues is from intergovernmental sources and charges for services.

- The *Community Services Agency Fund* was established for the administration of the three major public social program areas including financial assistance, social services, and employment services. Intergovernmental revenue is the primary source of financing for this fund.

- *Public Facility Fees* were established by the Board of Supervisors adoption of Resolution No. 89-1724 for the purpose of reducing the impact of a growing community on existing County resources. The fees are charged to new development based on the need for facilities to maintain the existing level of service. The fee benefits the following departments and programs: roads, jails, justice, library, parks, public and mental health, fire and sheriff.

- The *Tobacco Settlement Fund* was established to account for the proceeds from securitizing the County's share of tobacco settlement revenues. Currently the proceeds are restricted to use for capital expenditures. The intent is to preserve the initial amount and to distribute 80% of the annual investment earnings to the General Fund.

The County reports the following major enterprise funds:

- The *Fink Road Sanitary Landfill Fund* was established to account for the operation of Fink Road Sanitary Landfill, which provides a dumping site for the disposal of solid wastes. Revenues are derived from fees generated for the disposal of waste at the site.

Note 1: **Summary of Significant Accounting Policies** (continued)

C. **Basis of Presentation** (continued)

Fund Financial Statements (continued)

- The *Geer Road Sanitary Landfill Fund* was established to account for the operation of Geer Road Sanitary Landfill, which provided a dumping site for the disposal of solid waste. The landfill is owned jointly with the City of Modesto.

- The *Health Clinics and Ancillary Services Fund* was established to account for health care operations in outpatient clinics throughout the County. Revenues are derived from fees for patient services, payments from federal and state programs such as Medicare and Medi-Cal, private insurance, and subsidies from the County.

- The *Waste-to-Energy Fund* was established to account for the County's portion of revenues and expenses for the Waste-to-Energy facility (see note 16). Revenues are derived from a portion of all fees at the Fink Road Sanitary Landfill.

The County reports the following additional fund types:

- *Internal Service Funds* account for the County's fleet maintenance, communication, technology, and other services provided to other departments or other governments, and self-insurance programs – worker's compensation, long-term disability, employee benefits, and personal injury and property damage on a cost-reimbursement basis.

- The *Pension Trust Fund* accumulates contributions from the County, its employees and other participating employers, and earnings from the fund's investments. Disbursements are made from the fund for retirement, disability and death benefits (based on a defined benefit formula) and administrative expenses. This fund includes all assets of the StanCERA.

- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

- The *Agency Funds* account for assets held by the County as an agent for various local governments.

Note 1: **Summary of Significant Accounting Policies** (continued)

D. **Basis of Accounting**

The government-wide, proprietary, pension and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available ("susceptible to accrual"). Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

For its business-type activities and enterprise funds, the County has elected under GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting,* to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

Note 1: **Summary of Significant Accounting Policies** (continued)

E. **Non-Current Governmental Assets/Liabilities**

GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net assets.

F. **Budgetary Basis of Accounting**

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for the General Fund and all Special Revenue Funds. An operating balanced budget is adopted for the capital project funds for the life of the project. Expenditures are controlled at the object level within budget units for the County. A budget unit may be (1) a single department, (2) a division of a large department having multiple divisions, or (3) an entire fund. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any transfers of appropriations between object levels within the same budget unit may be authorized by the County Executive Office. Budget amendments or supplementary appropriations normally financed by unanticipated revenues during the year or transfers of appropriations between budget units must be approved by the Board of Supervisors. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year by resolutions approved by the Board of Supervisors.

The budgets for the governmental funds may include an object level known as "expenditure transfers". This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

Note 1: **Summary of Significant Accounting Policies** (continued)

F. **Budgetary Basis of Accounting** (continued)

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances are budgeted as expenditures.

The following schedule reconciles the amounts on the Statements and Schedules of Revenues and Expenditures – Budget to Actual to the amounts on the Statement of Revenue, Expenditures and Changes in Fund Balances:

		Special Revenue Funds		
	General Fund	Behavioral Health	Community Services Agency	Other
Total expenditures (budgetary basis)	$131,892,824	$61,547,716	$186,087,953	$137,531,138
Basis difference – net deduction of 2001/02 encumbrances plus 2000/01 encumbrances	677,933	(168,701)	(15,262)	173,799
Total Expenditures (GAAP)	$132,570,757	$61,379,015	$186,072,691	$137,704,937

G. **Cash and Cash Equivalents**

Cash and cash equivalents include cash in bank and investments held by the County Treasurer in a cash management pool. The amounts classified as "Cash with Fiscal Agent" represent loan proceeds held by the trustees for various borrowings (See Note 12). "Cash with Fiscal Agent" is considered cash and cash equivalents for the purposes of reporting cash flows.

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

H. **Investments**

California Government Code Section 53600, et seq., authorizes the County to invest in obligations of the State or any local agency of the State of California, bankers' acceptances, commercial paper, negotiable certificates of deposits, repurchase agreements or reverse repurchase agreements, medium-term notes issued by

Note 1: **Summary of Significant Accounting Policies** (continued)

H. **Investments** (continued)

corporations, State of California Local Agency Investment Fund, and open-ended mutual funds. All investments are carried at fair value until they are within 90 days of maturity at which time they are reported at amortized cost. Interest earned on pooled investments is apportioned quarterly to certain participating funds based upon each fund's average daily deposit balance with all remaining interest deposited in the General Fund.

The Pension Trust (Stanislaus County Employees' Retirement Association) funds are invested pursuant to policy guidelines established by the Retirement System's Board. The objective of the investment policy is to invest in a manner that provides the safeguards and diversity that a prudent investor would adhere to. The policy of Stanislaus County Employee's Retirement Association is to invest in the following asset classes: Large Cap US Stocks, Small Cap US Stocks, Non US Stocks and Fixed Income.

I. **Deferred Revenue**

The County reports deferred revenue on its financial statements. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the County receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability of deferred revenue is removed from the financial statements and revenue is recognized.

J. **Other Assets**

Inventory: In governmental funds, inventories are valued at cost. In proprietary funds, they are valued at lower of cost or market. Cost is determined by using either the weighted average or the first-in, first-out method. The consumption method of accounting for inventory is used for the governmental fund types and the proprietary fund types. For the governmental fund types, the reserve for inventory indicates that a portion of the fund balance is not an available financial resource (see Note 14).

Prepaid Items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Note 1: **Summary of Significant Accounting Policies** (continued)

K. **Capital Assets**

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general fixed assets consisting of certain improvements including roads, bridges, lighting system, drainage systems, and flood control. The County defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements, and the proprietary funds.

The estimated useful lives are as follows:

Infrastructure (except for the maintained pavement subsystem)	20 to 60 years
Structures and improvements	15 to 60 years
Equipment	3 to 20 years

The County has five networks of infrastructure assets – roads, bridges, lighting districts, signals and beacons.

Landfills, in the Enterprise Funds, are amortized over the estimated number of years that space will be available.

L. **Compensated Absences (Accrued Vacation, Sick Leave, and Compensatory Time)**

All regular employees of the County earn vacation and sick leave with pay every year. The amount of vacation and sick hours earned is based on the years of continuous service and the bargaining unit to which the employee belongs. All employee bargaining units have vacation accumulation limits. Also, regular employees are given credit for 8 hours sick leave each month of employment with limited accumulation.

After at least six months of County service, most regular employees upon separation are entitled to all unused vacation time accumulation. Most regular employees are entitled to a portion of accumulated sick leave after six years of service, depending on age, years of service, and bargaining unit.

Note 1: **Summary of Significant Accounting Policies** (continued)

L. **Compensated Absences (Accrued Vacation, Sick Leave, and Compensatory Time)** (continued)

At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the financial statements, these amounts are referred to as "Compensated Absences." An average of all termination payments since July 1986 is used to compute the amount that is expected to be liquidated in the next year with expendable available financial resources. This current portion and the balance of the long term liability are reported in the government-wide financial statements.

M. **Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "interfund receivable/payable" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services or supplies provided can result, at year-end, in receivables and payables referred to as "due to/from other funds". These receivables and payables are eliminated in the governmental-wide consolidation with residual balances reported as "internal balances" if they are between funds of the County. When Agency funds are involved in the "due to/from other funds" the County's assets have been reclassified in the government-wide statements to other receivables.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation

N. **Estimates**

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: **Restatements of Fund Equity/Net Assets**

Implementation of GASB Statements No. 33 and No. 36

The beginning fund equity of the General Fund and other nonmajor governmental funds has been restated to reflect the cumulative effect of the implementation of GASB Statements No. 33 and 36.

Fund Reclassifications

Agency Funds – During the current year, the County evaluated its agency funds and moved funds that did not meet the definition of an agency fund under GASB Statement No. 34 to the appropriate County fund.

Expendable Trust Funds – GASB Statement No. 34 eliminated the use of expendable trust funds to account for assets held by the County in a trustee capacity for other governmental units.

Other Restatements

General Fund – A prior period adjustment of $11,478,360 was made to reflect the prior accumulated amount of interest and penalties related to the teeter tax plan.

Restatement of Equity

	General Fund	Community Services Agency	Public Facility Fees	Nonmajor Government Funds	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Nonmajor Enterprise Funds	Expendable Trust Funds
Fund balance/net assets June 30, 2001, as previously reported	$ 42,831,753	$ 559,574	$ --	$ 84,046,015	$ 24,986,402	$ (5,805,978)	$ 7,118,436	$4,228,117
Fund Reclassifications:								
Agency funds	6,838	1,805,705	37,555,602	3,931,836	--	--	1,798,343	--
Expendable trusts	--	--	--	--	2,286,120	1,179,746	134,936	(4,228,117)
Other restatements	11,478,360	--	--	--	--	--	--	--
Total Restatements	11,485,198	1,805,705	37,555,602	3,931,836	2,286,120	1,179,746	1,933,279	(4,228,117)
Fund balance/net assets July 1, 2001, as restated	$ 54,316,951	$2,365,279	$37,555,602	$ 87,977,851	$ 27,272,522	$ (4,626,232)	$ 9,051,715	$ --

Note 3: Individual Fund Deficits

Accumulated Deficits – Proprietary Funds

Enterprise Fund – Geer Road Landfill	$ 4,599,557
Enterprise Fund – Health Clinic/Ancillary Services	18,136,371
Internal Service Fund – Workers' Compensation Insurance	7,671,503
Internal Service Fund – Technology and Communications	2,115,036

The deficit in the Geer Road Landfill is due to the liability for closure/post closure maintenance. This accumulated deficit will be funded with receipts from Fink Road Landfill. The Health Clinics and Ancillary Services Fund deficit is due to the closure of the County hospital inpatient facilities in November 1997. The plan to recover this deficit focuses on transfers from other funds, one-time revenue sources, increased fees for service and dedicated revenue streams.

The Internal Service Fund deficits are due to unexpected expenses in combination with user rates that were too low. These deficits will be funded by increased user charges.

Note 4: Excess of Actual Expenditures Over Budget in Individual Funds

The following budgetary units had an excess of actual expenditures over budget for the year ended June 30, 2002:

	Excess Expenditures
General Fund:	
CEO Match – Other Agencies	$ 33,739
Grand Jury	4,999
Tax Revenue Anticipation Note	1,144,312
Special Revenue:	
Vehicle Registration	$ 5,239
Major Narcotic Vendor	2,317
Violence Against Women	6,796
Career Criminal	4,881
Ray Simon Training Center	21,783

The above disclosure is based on departmental appropriations as of June 30, 2002. If a department received unanticipated revenue during the fiscal year and did not increase estimated revenue and appropriations, then the positive effect on the departmental budget would not be reflected in the above.

Note 5: Cash and Investments

The County maintains a cash and investment pool for the purpose of increasing interest income through pooled investment activities. This pool, which is available for use by all

Note 5: **Cash and Investments** (continued)

funds, is displayed on the combined balance sheet as "Pooled Cash and Investments." The Pension Trust Fund participates in the pool, but the majority of its cash and investments are not included in the County's pooled cash and investments.

Cash and investments with the County Treasurer are invested pursuant to investment policy guidelines established by the County Treasurer and accepted by the Board of Supervisors. The objectives of the policy are, in order of priority, legality of investment, safety of principal, liquidity and yield.

Total County cash and investments are as follows:

Cash:	
Imprest cash	$ 232,330
Cash on hand	71,763
Bank deposits:	
in Treasurer's pool	9,977,830
with others external to the pool	5,971,839
Investments in Treasurer's pool	626,596,387
Less: outstanding checks	(65,949,634)
Subtotal	576,900,515
Restricted cash and investments with fiscal agent	14,296,016
Total Cash and Investments	$ 591,196,531

Total County cash and investments are reported as follows:

Primary government	$ 228,833,886
Component unit	426,767
Pension trust	8,061,666
Investment trust fund	326,558,576
Agency funds	27,315,636
Total Cash and Investments	$ 591,196,531

Note 5: **Cash and Investments** (continued)

Deposits

Deposits are placed with various financial institutions and are carried at cost. The difference between carrying amount of the County's deposits and the bank balance is a result of transactions in transit.

The County's deposits are categorized to give an indication of the level of custodial risk assumed by the County at year-end. Category 1 includes deposits that are insured or collateralized with securities held by the County or by its agents in the County's name. Category 2 includes deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name. Collateralized deposits represent amounts covered by collateral held by the pledging financial institutions; under California laws, depository banks maintain a collateral pool for all public funds deposited. Category 3 includes deposits that are uncollateralized. This category includes any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the County's name.

At June 30, 2002, deposits included the following:

	Category			Bank	Carrying
	1	2	3	Balance	Amount
Deposits with financial institutions – pool	$ 100,000	$ --	$ 7,195,773	$ 7,295,773	$ 9,977,830
Deposits with financial institutions – other	1,211,544	--	4,760,294	5,971,838	5,971,838
	$1,311,544	$ --	$ 11,956,067	$ 13,267,611	15,949,668
Cash on hand					71,763
Imprest cash					232,330
Total deposits and cash on hand					$ 16,253,761

Under the California Government Code, a financial institution is required to secure deposits in excess of $100,000 made by state or local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of these deposits. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the County's name.

Investments

The County's investments are categorized to give an indication of the level of custodial risk assumed by the County at year end. Category 1 includes investments that are insured

Note 5: **Cash and Investments** (continued)

Investments (continued)

or registered, or securities held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by the counterparty's safekeeping department or agent, but not in the County's name. The County did not have any category 2 or 3 investments at June 30, 2002.

At June 30, 2002, investments included the following:

	Maturity Dates	Stated Interest Rates	Category 1	Fair Value & Carrying Amount	Par Value
Pooled Investments in County Treasury:					
Bankers Acceptances	9/5/02 – 10/21/02	1.67 – 2.12%	$ 27,947,857	$ 27,947,857	$ 28,041,587
US Treasuries & Agencies	7/1/02 – 5/15/07	1.80 – 7.25	281,891,662	281,891,662	279,966,000
Commercial Paper	7/2/02 – 7/29/02	1.78 – 1.85	44,975,875	44,975,875	45,000,000
Negotiable Certificates of Deposit	10/7/02 – 6/17/03	1.78 – 2.68	50,006,635	50,006,635	50,000,000
Medium-Term Notes			112,474,358	112,474,358	109,245,000
			517,296,387	517,296,387	512,252,587
Pension Trust:					
Pension Common Stocks			488,419,616	488,419,616	488,419,616
Pension Bonds			384,997,334	384,997,334	384,997,334
Category Totals			$ 1,390,713,337		
Pooled Investments Not Subject to Categorization					
Local Certificates of Deposit				$ 29,300,000	29,300,000
Local Agency Investment Fund				30,000,000	30,000,000
Managed Money Market Pools				50,000,000	50,000,000
Total Investments				$ 1,500,013,337	$1,494,969,537

In accordance with GASB No. 31, investments are reported at their fair value and all changes in fair value are reflected in income of the period in which they occur.

Except for repurchase agreements, the County did not invest in any types of investments during the fiscal year, other than those owned as of June 30, 2002.

Fair values were obtained from our custodial statement for all investments having greater than 90 days to maturity in the following categories:

Bankers Acceptances
U.S. Agency and GSE Bonds and Notes
U.S. Treasury Bonds, Notes and Bills
Corporate Bonds and Notes

Amortized cost was used for all investment having 90 days or less to maturity, which may include the following categories:

Commercial Paper
Bankers Acceptances

Note 5: **Cash and Investments** (continued)

Investments (continued)

State of California Local Agency Investment Fund
U.S. Agency and GSE Bonds and Notes
U.S. Treasury Bonds, Notes and Bills
Repurchase Agreements
Corporate Bonds and Notes

Book cost was used for collateralized Certificates of Deposit purchased from state and nationally chartered banks.

The Stanislaus County Treasurer's Pool is not SEC-registered, but is invested in accordance with California State Government Code, and the Stanislaus County Treasurer's Investment Policy. California State Government Code requires the formation of an Investment Oversight Committee, which is charged with overseeing activity in the pool for compliance to policy and code requirements. To this end, the Oversight Committee reviews the monthly investment report prior to presentation to the Board of Supervisors and causes an audit of investments to occur annually.

The Stanislaus County Treasurer's Pool maintains some investment in the State of California Local Agency Investment Fund (L.A.I.F.). This fund is not SEC-registered, but is required to invest according to California State Code. The total amount invested by all public agencies in LAIF is $47.89 billion. Of this amount, 97 percent was invested in non-derivative financial products, and 3 percent in derivative financial products. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the pooled treasury's portion in the pool.

In addition, funds were invested in three separate money market funds.

In accordance with GASB 31, investments are marked to fair values annually and an adjustment is made to each fund accordingly. However, actual daily activity is done on a dollar to dollar basis and only a withdrawal from the pool of a size that jeopardizes pool participants would cause the withdrawal to be done at market value.

Withdrawals from L.A.I.F. are done on a dollar to dollar basis.

The County has no legally binding guarantees to support the shares in the County Treasurer's Pool.

The Stanislaus County Treasurer's Pool generally limits participation in the pool to those agencies and districts required to participate by legal provisions of the California State Code. Voluntary participation is limited to the Stanislaus County Employees Retirement System and Independent Special Districts, which represent approximately 4% of the pool.

Note 5: **Cash and Investments** (continued)

Investments (continued)

L.A.I.F. is an outside pool utilized by the Stanislaus County Treasurer's Investment Pool. While fair value for the pool shares were made available by L.A.I.F., GASB 31 requires that short-term investments be carried at amortized cost. Therefore, this information was not applicable.

In accordance with Government Code Section 53647, interest on all money deposited in the County Treasury belongs to the County unless otherwise directed by law or the County Board of Supervisors. The County has numerous funds in which the interest earned is deposited into the General fund to comply with the above code section.

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool at June 30, 2002:

Statement of Net Assets

Net assets held for pool participants	$ 576,900,515
Equity of external pool participants	$ 361,935,878
Equity of internal pool participants	214,964,637
Total Equity	$ 576,900,515

Statement of Changes in Net Assets

Net assets at July 1, 2001	$ 517,791,589
Net investment income	16,170,333
Net contributions and withdrawals	42,938,593
Net Assets at June 30, 2002	$ 576,900,515

Note 6: Interfund Transactions

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2002 are as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
Community Services Agency	Agency Funds	$ 2,118,729
Internal Service Funds	General Fund	17,628
Other Governmental Funds	Agency Funds	1,971,953
Health Clinics and Ancillary	Other Governmental Funds	999,509
	Agency Funds	37,906
Behavioral Health & Recovery	Agency Funds	1,084,624
Totals		$ 6,230,349

The Agency Funds owe the other funds for State realignment and child support enforcement. The General Fund owes the Internal Service Fund for a car. The Other Governmental Funds owe Health Clinics and Ancillary for services provided.

Advances To/From

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	$ 501,350
Behavioral Health and Recovery	Behavioral Health and Recovery	3,000,000
Other Governmental Funds	Health Clinics & Ancillary Services	7,390,482
Totals		$ 10,891,832

The above interfund advances are long-term loans that are not expected to be repaid in the short-term.

Interfund Receivables/Payables

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	$ 3,418,728
	Health Clinics & Ancillary Services	19,491,450
	Other Enterprise Funds	1,686,252
	Internal Service Funds	2,269,908
Totals		$ 26,866,338

During the year, certain funds borrowed $26,866,338 from the General Fund to cover their deficit cash balances.

Note 6: **Interfund Transactions** (continued)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenues. The following schedule briefly summarizes the County's transfer activity:

Transfer from	Transfer to	Amount	Purpose
General Fund	Community Services Agency	$ 8,666,875	County program contribution
	Behavioral Health and Recovery	6,622,532	County program contribution
	Other Governmental Funds	36,543,965	County program contribution & debt service
	Health Clinic & Ancillary Services	1,194,734	County program contribution
	Internal Service Funds	77,629	Reimburse Fleet for vehicle & contribute funds to technology project
		53,105,735	
Behavioral Health and Recovery	Community Services Agency	171,643	Contribution to joint programs
	Other Governmental Funds	1,032,152	To pay POB debt service
	Other Enterprise Funds	184,137	Reimburse administrative costs of program
		1,387,932	
Community Services Agency	General	110,600	Contribution to joint capital project
	Community Services Agency	66,000	Contribution to children's program
	Other Governmental Funds	1,822,213	To pay POB debt service
		1,998,813	
Public Facility Fees	General Fund	1,244,775	Capital asset purchases
	Other Governmental Funds	9,970,194	Capital asset purchases
		11,214,969	
Other Governmental Funds	General Fund	675,516	Various contributions to programs
	Community Services Agency	66,000	Contribution to children's program
	Other Governmental Funds	8,748,910	To pay POB debt service
	Health Clinic & Ancillary Services	3,316,127	Contribution from Public health department
	Internal Service Funds	71,025	Reimburse Fleet for vehicle purchase
		12,877,578	
Fink Landfill	Fink Landfill	625,000	Landfill closure/post-closure
	Geer Landfill	450,000	Landfill closure/post-closure
	Other Governmental Funds	34,189	To pay POB debt service
		1,109,189	
Health Clinic & Ancillary Services	Other Governmental Funds	5,777,500	Reimburse administrative costs of HSA
Waste to Energy	Other Governmental Funds	781,898	Contribution to environmental programs
Other Enterprise Funds	Behavioral Health and Recovery	976,331	Reimburse administrative costs of program
	Other Governmental Funds	286,728	To pay POB debt service
		1,263,059	
Internal Service Funds	General Fund	147,000	Return contribution to General fund
	Other Governmental Funds	909,354	To pay POB debt service & insurance reimbursement for building water damage
		1,056,354	
Totals		$ 90,573,027	

Note 7: Capital Assets

Capital asset activity for the year ended June 30, 2002 was as follows:

	Balance July 1, 2001 (as Restated)	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2002
Governmental Activities					
Capital assets, not being depreciated:					
Land	$ 25,869,895	$ 2,125,311	$ --	$ --	$ 27,995,206
Total capital assets, not being depreciated	25,869,895	2,125,311	--	--	27,995,206
Capital assets, being depreciated:					
Infrastructure	943,258,784	10,138,162	--	--	953,396,946
Structures and improvements	157,324,465	7,452,574	--	(1,822,557)	162,954,482
Equipment	37,969,868	6,311,428	(1,771,606)	67,804	42,577,494
Total capital assets, being depreciated	1,138,553,117	23,902,164	(1,771,606)	(1,754,753)	1,158,928,922
Less accumulated depreciation for:					
Infrastructure	(516,237,376)	(23,654,809)	--	--	(539,892,185)
Structures and improvements	(28,235,677)	(4,470,237)	494,460	52,969	(32,158,485)
Equipment	(26,411,271)	(3,005,802)	1,337,475	--	(28,079,598)
Total accumulated depreciation	(570,884,324)	(31,130,848)	1,831,935	52,969	(600,130,268)
Total capital assets, being depreciated, net	567,668,793	(7,228,684)	60,329	(1,701,784)	558,798,654
Government activities capital assets, net	$ 593,538,688	$ (5,103,373)	$ 60,329	$ (1,701,784)	$ 586,793,860
Business-Type Activities					
Capital assets, not being depreciated:					
Land	$ 14,399,810	$ --	$ --	$ --	$ 14,399,810
Total capital assets, not being depreciated	14,399,810	--	--	--	14,399,810
Capital assets, being depreciated:					
Structures and improvements	19,821,913	2,307,447	--	(2,735,075)	19,394,285
Equipment	14,333,567	728,708	(72,652)	(2,381,580)	12,608,043
Total capital assets, being depreciated	34,155,480	3,036,155	(72,652)	(5,116,655)	32,002,328
Less accumulated depreciation for:					
Structures and improvements	(10,673,095)	(651,408)	9,283	(13,190)	(11,328,410)
Equipment	(11,138,082)	(614,050)	6,968	1,306,680	(10,438,484)
Total accumulated depreciation	(21,811,177)	(1,265,458)	16,251	1,293,490	(21,766,894)
Total capital assets, being depreciated, net	12,344,303	1,770,697	(56,401)	(3,823,165)	10,235,434
Business-type activities capital assets, net	$ 26,744,113	$ 1,770,697	$ (56,401)	$ (3,823,165)	$ 24,635,244

Note 7: **Capital Assets** (continued)

At July 1, 2001, the County made the following restatements to capital assets:

Governmental activities capital assets as reported in the	
General fixed assets account group – June 30, 2001	$ 190,329,247
Record land and easements under the roads	13,009,186
Record infrastructure assets, net of accumulated depreciation of $516,237,376	427,021,409
Record Internal Service funds assets	17,825,794
Record accumulated depreciation for structures and improvements and equipment	(54,646,948)
Governmental activities capital assets as restated – July 1, 2001	$ 593,538,688

Depreciation expense was charged to governmental functions as follows:

Education	$ 71,069
General Government	2,210,093
Health/Sanitation	364,394
Public Assistance	982,861
Public Protection	3,006,621
Public Ways	23,974,424
Recreation	521,386
Total Depreciation Expense – Governmental Functions	$ 31,130,848

Depreciation expense was charged to the business-type functions as follows:

Transit	$ 45,367
Fink Road Landfill	47,099
Geer Road Landfill	712
Behavioral Health Center	490,864
Medical Center	674,189
Inmate Welfare/Commissary	7,227
Total Depreciation Expense – Business-Type Functions	$ 1,265,458

Note 8: **Accounts Receivable**

Accounts receivable net of allowance for uncollectibles includes receivables from federal, state, and local governments in the net amount of $29,757,271. Patient accounts receivable at Health Clinics and Ancillary Services of $29,675,894 net of an allowance for uncollectibles of $20,335,447, leaves a net receivable of $9,340,447. Substantially all other receivables are deemed collectible.

Note 9: **Proprietary Revenue**

Charges for services for Health Clinics and Ancillary Services of $55,949,167, net of discounts and allowances of $19,872,249, leaves a net amount of $36,076,918.

Note 10: Property Taxes

The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the base year value and is adjusted each year after 1975 by the change in the California Consumer Price Index (CPI) not to exceed an increase of 2%. Property is reappraised from the 1975/76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2%. The total gross assessed value for the 2001/2002 fiscal year is $22,677,895,277.

The County is permitted by Division 1, Part 0.5, Chapter 5.5, of the California Revenue and Taxation Code, to levy taxes up to $1.00 per $100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by voters prior to July 1, 1978. Taxes are allocated to local agencies and school districts as outlined in Chapter 6 of the California Revenue and Taxation Code.

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and February 1, and again subject to the late payment penalties if paid after December 10 and April 10, respectively.

The County and its political subdivisions (other than the City of Patterson) operate under the provisions of Sections 4701-4717 of the California Revenue and Taxation Code (otherwise known as the "Teeter Plan"). Under this method, the accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100% of their respective secured tax levy, regardless of the actual payments and delinquencies. This method then provides for all the delinquent penalties and redemptions flow to the County's General Fund. In addition Section 4703.2 of the California Revenue and Taxation Code, requires that a property tax loss reserve be maintained at not less than 25% of the total delinquent secured taxes as calculated at the end of the fiscal year.

Unsecured taxes are accrued in the period when they are levied and are recognized when they become available. "Available" means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. This period was 60 days from the end of the fiscal year. Property taxes receivable that do not meet the "available" criteria are recorded as deferred revenue.

Note 11: Leases

Operating Leases

The County is committed under various operating leases for building and office space and business and data processing equipment. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the County's government-wide financial statements.

Aggregate rental expense for all operating leases approximated $3,796,621 for all fund types for the year ended June 30, 2002. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 2002:

Year Ending June 30	Amount
2003	$ 3,331,153
2004	2,382,155
2005	1,909,249
2006	1,392,546
2007	1,071,006
2008-2012	961,582
	$ 11,047,691

Capital Leases

The County has entered into certain capital lease agreements under which the related buildings and equipment will become property of the County when all terms of the lease agreements are met:

	Stated Interest Rate	Prevent Value of Remaining Payments at June 30, 2002
Governmental Activities:		
Buildings	6.45 – 7.08%	$ 39,558
Vehicles	4.60 – 7.24%	1,115,738
		1,155,296
Business-Type Activities:		
Vehicles	7.24%	$ 16,526
Medical equipment	3.00 – 6.94%	623,987
		640,513
Total Capital Lease Obligations		$ 1,795,809

Note 11: **Leases** (continued)

Capital Leases (continued)

Equipment and related accumulated amortization under capital leases are as follows:

	Governmental Activities	Business-Type Activities
Buildings	$ 219,441	$ --
Equipment	2,296,853	1,135,658
Less: accumulated depreciation	(938,599)	(516,694)
Net Value	$ 1,577,695	$ 618,964

Year Ending June 30	Total Governmental Activities	Total Business-Type Activities
2003	$ 525,218	$ 270,613
2004	430,485	270,613
2005	271,672	160,423
2006	30,456	--
Total Requirements	1,257,831	701,649
Less: Interest	(102,535)	(61,136)
Present Value of Remaining Lease Payments	$ 1,155,296	$ 640,513

Note 12: **Long-Term Debt**

A. **Summary of Long-Term Debt**

The following is a summary of long-term liability transactions for the year ended June 30, 2002:

	Balance July 1, 2001	Additions	Deletions	Adjustments	Balance June 30, 2002	Amounts Due Within One Year
Governmental Activities:						
Risk management liability	$ 14,158,075	$15,244,842	$ 11,470,874	$ --	$ 17,932,043	$ 10,242,440
Certificates of participation	99,782,708	--	4,955,815	--	94,826,893	5,185,649
Bonds payable	96,785,000	4,525,000	4,680,000	--	96,630,000	5,025,000
Capital lease payable	1,365,497	309,984	520,185	--	1,155,296	466,083
Compensated absences	21,053,910	3,771,964	1,910,333	--	22,915,541	644,759
Total Governmental Activities	$ 233,145,190	$23,851,790	$ 23,537,207	$ --	$ 233,459,773	$ 21,563,931

Note 12: **Long-Term Debt** (continued)

A. **Summary of Long-Term Debt** (continued)

	Balance July 1, 2001	Additions	Deletions	Adjustments	Balance June 30, 2002	Amounts Due Within One Year
Business-Type Activities:						
Risk management liability	$ 334,000	$ --	$ 108,000	$ --	$ 226,000	$ 226,000
Certificates of participation	1,641,922	--	119,184	30,150	1,552,888	128,450
Capital lease payable	860,464	--	219,042	(909)	640,513	234,653
Compensated absences	1,753,238	163,452	360,707	--	1,555,983	87,343
Total Business-Type Activities	$ 4,589,624	$ 163,452	$ 806,933	$ 29,241	$ 3,975,384	$ 676,446

As of June 30, 2002, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30	Governmental Activities			
	Bonds Payable		Certificates of Participation	
	Principal	Interest	Principal	Interest
2003	$ 5,025,000	$ 6,541,614	$ 5,185,649	$ 4,758,806
2004	9,920,000	6,135,162	5,443,936	4,487,575
2005	5,795,000	5,633,306	5,705,602	4,228,754
2006	6,225,000	5,203,591	5,843,519	3,950,770
2007	6,690,000	4,741,880	6,144,964	3,655,426
2008-2012	41,665,000	15,491,011	30,128,223	13,951,110
2013-2017	21,310,000	1,550,835	28,970,000	6,480,436
2018-2022	--	--	7,405,000	382,438
Totals	$ 96,630,000	$ 45,297,399	$ 94,826,893	$ 41,895,315

As of June 30, 2002, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30	Business-Type Activities	
	Certificates of Participation	
	Principal	Interest
2003	$ 128,450	$ 76,643
2004	121,064	68,619
2005	124,398	62,837
2006	256,481	56,719
2007	265,036	50,118
2008-2012	657,459	134,694
Totals	$ 1,552,888	$ 449,630

Note 12: **Long-Term Debt** (continued)

B. Long-Term Obligations

Governmental Activities

On June 11, 1992, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $11,120,000 of Certificates of Participation (1992 COPS) at a weighted average interest rate of 6.58%. The proceeds were used to acquire certain office buildings and computer hardware and software for County purposes, and to effect a current refunding of a portion of the California Health Facilities Financing Authority borrowing entered into on July 11, 1989. Repayment is due in semi-annual payments commencing December 1, 1992, ranging from $22,605 to $682,605 including interest, through June 1, 2012, at rates ranging from 5.90% to 6.85%. The General Fund, Special Revenue Fund, and Health Clinic and Ancillary Services Enterprise Fund will repay this debt. Principal and interest payments of $345,000 and $47,225, respectively, were made during the fiscal year ended June 30, 2002. The County reports a portion of this liability as business-type activities.

On September 15, 1992, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $10,155,000 of Certificates of Participation at a weighted average interest rate of 5.88%. The proceeds were used to fund the construction of a support services building which will provide kitchen, laundry, housekeeping and commissary services, as well as storage space, for the County jail facility located adjacent to the site. Repayment is due in semi-annual payments commencing June 1, 1993, ranging from $26,797 to $901,797 including interest, through June 1, 2012, at rates ranging from 4.75% to 6.125%. This debt will be paid out of the General Fund. Principal and interest payments of $490,000 and $121,770, respectively, were made during the fiscal year ended June 30, 2002.

On June 22, 1995, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $13,755,000 of Certificates of Participation to advance refund a portion of the 1989 Certificates of Participation. After the refunding, $54,500,000 of the 1989 Certificates remained outstanding. Interest rates range from 4.10% to 5.00% of the 1995 Certificates, with a final maturity in 2008. Annual debt service ranges from $1,436,095 to $1,440,605. Principal and interest payments of $1,035,000 and $401,465, respectively, were made during the fiscal year ended June 30, 2002.

On January 3, 1996, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $55,920,000 of Certificates of Participation at an average rate of 5.5% to advance refund the remaining $54,500,000 outstanding of the 1989 Certificates of Participation that had an average rate of 7.45%. The net proceeds

Note 12: **Long-Term Debt** (continued)

B. Long-Term Obligations (continued)

Governmental Activities (continued)

(after payment of $1.2 million in underwriter fees, bond insurance and other issuance costs), plus other funds held by the trustee related to the 1989 Certificates of Participation, were used to purchase federal securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the payment in full of all outstanding prior certificates on April 1, 1996. As a result, the 1989 Certificates of Participation are considered to be defeased and the liability for those certificates have been removed from the government-wide financial statements. Principal and interest payments of $1,855,000 and $2,435,106, respectively, were made during the fiscal year ended June 30, 2002.

The County refunded the 1989 Certificates to reduce its total debt service payments over the next 22 years by $19 million and to obtain an economic gain (difference between the present values of the debt service payment on the old and new debt) of almost $7.9 million.

On September 25, 1995, the County issued $108,970,000 of Taxable Pension Obligation Bonds series 1995. The proceeds were used to pay the Stanislaus County Employees' Retirement Association for the County's unfunded actuarial accrued liability. The bond is a term bond due August 15, 2013, with an interest rate of 7.15%, interest due semi-annually on February 15 and August 15. The annual payments must be deposited with the trustee by July 31 of each year, and range in amount for $394,501 to $11,432,995. The debt service payments are accumulated through departmental charges, with the rate being determined by actuarial analysis in conjunction with normal retirement contribution rates. Interest payments of $6,752,818 were made during the fiscal year ended June 30, 2002.

On May 13, 1997, the County, through the Stanislaus County Capital Improvements Financing Authority issued $12,035,000 of Certificates of Participation at a weighted average interest rate of 5.5% to finance the construction of an agricultural center and a police officer standards training facility. Repayment is due in semi-annual payments commencing November 1, 1997, ranging from $29,700 to $1,019,700 including interest, through May 1, 2017, at rates ranging from 4.60% to 6.00%. This debt will be repaid by the General Fund. Principal and interest payments of $450,000 and $602,986, respectively, were made during the fiscal year ended June 30, 2002.

Note 12: **Long-Term Debt** (continued)

B. Long-Term Obligations (continued)

Governmental Activities (continued)

On December 16, 1997, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $10,630,000 of Certificates of Participation (1997 COP) at a weighted average interest rate of 4.43%. The proceeds were allocated to advance refund a portion of the remaining outstanding balance of the 1992 Series A and Series B Certificates of Participation. Repayment is due in semi-annual payments commencing June 1, 1998, ranging from $37,625 to $1,542,625, and includes interest through June 1, 2012, at rates ranging from 3.75% to 5.00%. This debt will be repaid by the General Fund and Health Clinic and Ancillary Services Enterprise Fund. Principal and interest payments of $85,000 and $492,035, respectively, were made during the fiscal year ended June 30, 2002. The County reports a portion of this liability as business-type activities.

The refunded portion of the 1992 Series A Certificates amounts to $4,625,000 with an average rate of 6.73% and the refunded portion of the 1992 Series B Certificates amounts to $5,165,000 with an average rate of 6.042%. The net proceeds (after payment of $386,455 in underwriting fees, insurance and other issuance costs) plus other funds held by the trustee related to the 1992 Series A and Series B Certificates of Participation were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for a portion of the future debt service payments on the 1992 Series A and Series B Certificates. As a result, a portion of the 1992 Series A and Series B Certificates are considered to be defeased and the liability for those certificates has been removed from the general long-term debt account group. At June 30, 2002, the outstanding portion was $365,000 and $1,650,000, respectively.

The County advance refunded a portion of the 1992 Series A and Series B Certificates of Participation to reduce its total debt service payments over the next 14 years by almost $1.5 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately $1.7 million.

On March 1, 1998, the County, through the Stanislaus Capital Improvements Financing Authority, issued $22,160,000 of Certificates of Participation to finance the acquisition of real property and construct a portion of a government office building within the City of Modesto, CA. Interest rates range from 3.75% to 4.75% with a final maturity in 2018. Annual debt service ranges from $1,005,044 to $1,775,325. Principal and interest payments of $815,000 and $960,325 were made during the fiscal year ending June 30, 2002.

Note 12: **Long-Term Debt** (continued)

B. Long-Term Obligations (continued)

Governmental Activities (continued)

On July 24, 2001, the Stanislaus County Redevelopment Agency issued $4,525,000 of Loan Anticipation Notes at an average rate of 3.09%. The Notes are a bridge loan, the proceeds of which will primarily be used to finance the construction of certain storm drainage infrastructure in the town of Salida. The Notes are expected to be paid at maturity from proceeds of a loan from Rural Utilities Service of Rural Development, United States Department of Agriculture. Principal is all due and payable on the maturity date, September 1, 2003. Interest is payable on January 1, 2002 and on each July and January 1 thereafter and on the maturity date. An interest payment of $59,202 was made during the fiscal year ended June 30, 2002.

Business-Type Activities

On June 11, 1992, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $11,120,000 of Certificates of Participation (1992 COPS) at a weighted average interest rate of 6.58%. The proceeds were used to acquire certain office buildings and computer hardware and software for County purposes, and to effect a current refunding of a portion of the California Health Facilities Financing Authority borrowing entered into on July 11, 1989. Repayment is due in semi-annual payments commencing December 1, 1992, ranging from $22,605 to $682,605 including interest, through June 1, 2012, at rates ranging from 5.90% to 6.85%. The General Fund, Special Revenue Fund, and Health Clinic and Ancillary Services Enterprise Fund will repay this debt. Principal and interest payments of $345,000 and $47,225, respectively, were made during the fiscal year ended June 30, 2002. The County reports a portion of this liability as governmental activities.

On December 16, 1997, the County, through the Stanislaus County Capital Improvements Financing Authority, issued $10,630,000 of Certificates of Participation (1997 COP) at a weighted average interest rate of 4.43%. The proceeds were allocated to advance refund a portion of the remaining outstanding balance of the 1992 Series A and Series B Certificates of Participation. Repayment is due in semi-annual payments commencing June 1, 1998, ranging from $37,625 to $1,542,625, and includes interest through June 1, 2012, at rates ranging from 3.75% to 5.00%. This debt will be repaid by the General Fund and Health Clinic and Ancillary Services Enterprise Fund. Principal and interest payments of $85,000 and $492,035, respectively, were made during the fiscal year ended June 30, 2002. The County reports a portion of this liability as governmental activities.

Note 13: Solid Waste Landfill Closure and Postclosure Care Costs

There are two solid waste landfill sites in the County. The Fink Road Sanitary Landfill is owned by the County and is currently operating. The Geer Road Sanitary Landfill is on land jointly owned by the City of Modesto and the County of Stanislaus. This landfill has reached capacity and was closed in June 1990. The County of Stanislaus, by and through its Board of Supervisors, administered the closure operations of the Geer Road Landfill. Both landfills are reported in their entirety as enterprise funds.

State and federal laws require the County to close a landfill once its capacity has been reached and to monitor and maintain the site for thirty subsequent years. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until a landfill is closed. The amount recognized each year to date is based on the landfill capacity used as of the balance sheet date.

	Fink Road	Geer Road	Total
Estimated total liability for closure/ postclosure at June 30, 2002	$ 18,240,126	$ 11,597,955	$ 29,838,081
Liability recognized as of June 30, 2002	5,111,598	11,597,935	16,709,533
Landfill capacity used to date	28.02%	100%	--
Estimated remaining useful life	21	--	--

The estimated costs of closure and postclosure care are subject to changes such as the effects of inflation, technology, revision of laws and other variables. State and federal laws require the County to establish a closure fund to accumulate assets needed for the actual payout of closure and postclosure care costs. Of the restricted cash and investments in the Proprietary fund types, the following amounts are held for this purposes:

Geer Road Landfill	$ 6,089,833
Fink Road Landfill	10,355,681

Note 14: Net Assets/Fund Balances

Net Assets

The government-wide and business-type activities financial statements utilize a net assets presentation. Net assets are categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Invested in Capital Assets, Net of Related Debt* – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Note 14: **Net Assets/Fund Balances** (continued)

Net Assets (continued)

- *Restricted Net Assets* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- *Unrestricted Net Assets* – This category represents net assets of the County, not restricted for any project or other purpose.

As of June 30, 2002, the County had the following restrictions to net assets:

	Governmental Activities	Business-Type Activities
Restricted for:		
Capital projects	$ 46,821,791	$ --
Capital projects – tobacco settlement	52,656,462	--
Capital projects – redevelopment	6,778,136	--
Debt service	10,867,682	274,837
Landfill closure/post-closure	--	16,536,758
Waste-to-energy operations	--	35,926,149
Inmate welfare	--	2,056,527
Transit	--	552,839
Children and Families First	22,369,687	--
Road construction	4,439,924	--
Tax loss reserve	959,367	--
Behavioral Health and Recovery	6,496,089	--
Child support service	3,904,354	--
Public assistance	3,401,175	--
Public health	2,812,351	--
Environmental resources	2,069,595	--
Lighting/storm drain districts	1,807,316	--
Clerk-recorder – fixed assets	1,610,844	--
Other	3,999,917	--
Total	$ 170,994,690	$ 55,347,110

Fund Balances

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the Board and management and can be increased, reduced or eliminated by similar actions.

Note 14: **Net Assets/Fund Balances** (continued)

Fund Balances (continued)

As of June 30, 2002, reservations of fund balance are described below:

The term "reserved" is used to indicate that a portion of reported fund balance is (1) legally restricted to a specific use or (2) not available for appropriation or expenditure. The County's management will sometimes designate portions of unreserved (available) fund balance based on tentative future spending plans. Designated portions of fund balance represent financial resources legally available for uses other than those tentatively planned.

The County has "reserved" fund balances as follows:

Reserved for Encumbrances: This represents that portion of available fund balance reserved for encumbrances existing at year end which will result in subsequent year expenditures.

Reserved – Advances to Other Funds: – This represents the portion of available fund balance reserved for long-term loans that are not expected to be repaid in the short-term.

Reserved – Other: This represents that portion of fund balance unavailable for appropriation for the following reasons:

	General Fund	Special Revenue
Deposits with others	$ 8,645	$ --
Inventory	--	390,825
Imprest cash	85,010	51,615
Prepaid items	--	845,611
General reserve	1,800,000	--
Advance to other governments	7,520,414	--
Total	$ 9,414,069	$ 1,288,051

Reserved for Cash with Fiscal Agent: This represents that portion of borrowings which are held in reserve accounts by trustees and that portion of borrowings held in interest reserve accounts for interest payments.

Designated for Debt Service: This represents that portion of available fund balance segregated to meet future principal and interest payments on debt.

Note 14: **Net Assets/Fund Balances** (continued)

Fund Balances (continued)

Designated for Contingencies: This represents that portion of fund balances set aside for emergency and unforeseen expenditures.

Note 15: **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County has a risk management program with respect to workers' compensation, general and professional liability, unemployment, vision and dental care. Under its existing workers' compensation insurance plan, the County is responsible for $500,000 per occurrence, with a commercial insurance company providing certain liability coverage for up to $5,000,000. The general liability insurance covers property damage, personal injury, auto, and public officials' errors and omissions. General liability, auto, and public officials' errors and omissions are the County's responsibility for up to $250,000 per occurrence, with the excess insured by the CSAC Excess Insurance Authority for up to $9,750,000. The County has also purchased optional excess liability coverage in the amount of $10 million. Property damage is insured by a commercial carrier for $329,000,000 with a $10,000 deductible. Unemployment, vision care, and dental insurance are the responsibility of the County. Limited exposure precludes the need for outside coverage.

The Health Services Agency Clinics and Ancillary Services, and the Behavioral Health and Recovery Department participate in the medical malpractice program administered by the CEO Risk Management Division. Under this program, the County has a self-insured retention of $500,000 per occurrence and pays all defense costs. The County also carries excess insurance coverage up to $10,000,000 per claim.

There was no reduction in insurance coverage from the prior year. There were no settlements in excess of insurance coverage for each of the past three fiscal years.

Changes in the balances of claims liabilities during the past fiscal year are as follows:

	2000/01	2001/02
Unpaid claims as of July 1	$ 13,958,938	$ 14,492,075
Incurred claims (including IBNRs)	10,201,862	15,244,842
Claim payments	(9,668,725)	(11,578,874)
Unpaid claims as of June 30	$ 14,492,075	$ 18,158,043

Note 15: **Risk Management** (continued)

The County is a defendant in several legal actions. In the opinion of County Counsel, it is probable the potential liability for these matters could exceed the County's general liability self-insurance retention of $250,000. Any excess over $250,000 would be covered by excess insurance coverage explained above.

In addition, the County is a defendant in a number of other lawsuits or proceedings arising in the normal course of its activities where the ultimate outcome cannot be predicted with certainty. Management does not expect that these matters will have a material adverse effect on the consolidated financial position or results of operations of the County, and has estimated that the potential liability to the County range from $0 to approximately $250,000.

Further, the County participates in a number of federally-assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Some audits of these programs prior to and for the year ended June 30, 2002, have not been conducted or concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County has recorded an interfund receivable in the General Fund from the Health Clinics and Ancillary Services Enterprise Fund in the amount of $19,491,450 and has determined there is a reasonable possibility of impairment of the asset, however, an estimate of the amount of loss cannot be made.

Note 16: **Commitments**

Waste Energy Agreement

The County, along with the City of Modesto (together known as the Contracting Communities), has various agreements with Stanislaus Waste Energy Company (SWEC) whereby SWEC will accept, process, and dispose of acceptable waste from the Contracting Communities as defined in the agreements. As part of the agreements, SWEC constructed a waste energy facility (the Facility) financed by a bond issue through the California Pollution Control Financing Authority. These bonds were refinanced (see Note 17).

As part of a service agreement between SWEC and the Contracting Communities, the County is to pay a fee (service fee) for processing waste that is formula based and subject to escalation adjustments. The service fee includes debt service, operation and maintenance expenses, and certain pass-through costs. The service fee is reduced by 90%

Note 16: **Commitments** (continued)

Waste Energy Agreement (continued)

of the energy revenue received by SWEC. The agreement expires in 2010 and contains a fair market value purchase option at the expiration of the initial term.

Net service fees paid under the agreement were approximately $6,718,680 for the year ended June 30, 2002.

In addition to the service fee, the County is required to maintain a resource recovery account, which shall hold a minimum balance equal to three months' estimated service fee. The resource recovery account is pledged for the service fee obligation. The obligation to pay the service fee is nonrecourse to the general credit of the County.

In addition to the service agreement, the County entered into a facility site lease agreement with SWEC to lease the site where the Facility is located for $400,000 per year. The term of the lease is 35 years, expiring in 2021, and contains a 15-year option to renew at the lessee's (SWEC) option.

Construction Contracts

The County has entered into contracts for tenant improvements at 10th Street Place, to add modular office space for Sheriff's Drug Enforcement programs, to construct a performing arts center, to remodel space for the Salida Library and to increase capacity at the Fink Road landfill. At June 30, 2002, the contractual amount remaining was $2,586,895.

Note 17: **Joint Ventures**

Stanislaus Waste-to-Energy Financing Agency

Stanislaus Waste-to-Energy Financing Agency (Agency) was created May 1, 1989, pursuant to a joint exercise of powers agreement between the City of Modesto and the County of Stanislaus. The Agency is administered by a commission consisting of two members of the City Council and two members of the County's Board of Supervisors. The agreement provides that the City and the County shall pay for costs associated with the operation of the Agency and are entitled to all rights and property of the Agency equally. On May 1, 1990, the Agency issued Certificates of Participation to refinance the bonds mentioned in Note 16. And on February 1, 2000 Refunding Revenue Certificates were issued to refinance the 1990 COPs. Outstanding debt of the Agency at June 30, 2002 is $53,320,000. Financial statements for the Agency are produced biannually and are available from the County of Stanislaus.

Note 17: **Joint Ventures** (continued)

Tuolumne River Regional Park

The County participates with the City of Modesto and the City of Ceres in the operation and development of the Tuolumne River Regional Park (TRRP). The governing body consists of two members from each city council and the County Board of Supervisors.

The TRRP Board prepares the annual budget, which must be approved by both cities' councils and the Board of Supervisors. Each participant has an equity interest in the assets of the Park based on the percentage of cumulative contributions paid. As of June 30, 2002, the County's equity interest was $1,803,921. For the fiscal year ending June 30, 2002, the County contributed $237,922 to TRRP. Financial statements for TRRP are prepared by the City of Modesto Finance Department and are available from them.

Stanislaus Drug Enforcement Agency

Stanislaus County and the cities of Modesto, Oakdale, Ceres, Patterson, Turlock, Riverbank, and Newman are the participants in the Stanislaus Drug Enforcement Agency (SDEA). The purpose of the SDEA is to maintain a specially trained police unit to assist each of the participating agencies in the enforcement of drug control laws, and to study, plan, and set priorities for effective enforcement of such laws throughout Stanislaus County. The governing body consists of the Sheriff of Stanislaus County and the chief of police of each participating city. All participants contributed to the funding of the SDEA budgeted expenditures, based on population and assessed property value. The County's contribution to the SDEA for fiscal year 2002 was $418,647. Upon termination of the agreement, assets will be distributed based on total contributions from each participant. Financial statements of the SDEA are available from the County.

California Identification System Remote Access Network

The County of Stanislaus and nine cities within the County have formed a local policy board to participate in the State Department of Justice CAL-ID program. This program is an integrated fingerprint identification system using a remote access network. The responsibilities of the local board include making budget recommendations, purchasing necessary equipment for the remote access network, obtaining funding, and establishing local policy. Annual contributions by all participating jurisdictions are determined based on the population of their jurisdiction as a percent of the total population. The County's population is comprised of those residing in the unincorporated areas. The County's share for fiscal year 2001/02 was $6,614. As part of the Joint Powers Agreement, the financial records of the CAL-ID program are kept by the County and will be found in the special revenue funds of these financial statements.

Note 17: **Joint Ventures** (continued)

The City-County Capital Improvements and Financing Agency

The City-County Capital Improvements and Financing Agency (Agency) was created December 17, 1996, pursuant to a joint exercise of powers agreement between the City of Modesto and the County of Stanislaus. The Agency is administered by a six-member commission consisting of two members of the City Council, two members of the County's Board of Supervisors, the County Chief Executive Officer and the City Manager. The Agency prepares the annual and project budgets, which must be approved by both the City Council and the Board of Supervisors. Each participant has an equity interest in the assets of the Agency in accordance with any project agreements or in the percentages as agreed upon by the Agency which percentages shall be reviewed and approved in connection with the project and annual budgets of the Agency. For the fiscal year ended June 30, 2002, the County contributed $172,898 to the Agency. As of June 30, 2002, the County's equity interest in the Agency was $17,733,430. The financial statements of the Agency are the responsibility of the County and are part of the nonmajor capital project funds of these financial statements.

The California County Tobacco Securitization Agency

In November 1998, the attorneys general of 46 states (including California) and various other public entities (collectively, the "Settling States") and the four largest United States tobacco manufacturers entered into a master settlement agreement (MSA) in resolution of cigarette smoking-related litigation. The MSA effectively releases the manufacturers from past, present and future smoking related claims in exchange for, among other things, certain payments to be made to the Settling States.

On August 5, 1998 the counsel for the State of California and various jurisdictions therein ("participating jurisdictions") entered into a memorandum of understanding (MOU), whereby the participating jurisdictions were entitled to receive a portion of the payments made to the State of California in accordance with the MSA. However, the payments under the MSA are subject to numerous adjustments and potential delays.

On November 15, 2000, the County entered into a Joint Powers Agreement (the "Agreement") with the County of Merced, County of Sonoma, and the County of Kern thereby creating the California County Tobacco Securitization Agency (the "Agency"). The Agency is governed by a Commission, which is comprised of two designees of the Board of Supervisors of each member. The purpose of the Agreement is to provide for the exercise of powers common to each member, including, but not limited to, the power to insure, hedge or otherwise manage the risks associated with the receipt of the MSA payments. In furtherance of it's purpose, the Agency has been empowered to issue Bonds secured by the MSA Payments of one or more members, the proceeds of which will be

Note 17: **Joint Ventures** (continued)

The California County Tobacco Securitization Agency (continued)

used directly or indirectly to purchase all or a portion of the rights to the MSA Payments from a member or members.

On March 1, 2002, the Stanislaus County Tobacco Funding Corporation, a component unit of the Agency, entered into an agreement with the Agency for the purpose of issuing bonds in the principal amount of $67,305,000 to acquire the County's rights to receive the MSA Payments when and as such funds are available. The County agreed to sell its rights, title and interest of the money due under the MSA and the MOU for $52,403,206. The financial statements of the Agency are produced annually and are available from the County of Stanislaus.

Note 18: **Jointly Governed Organizations**

Arson Task Force

The County, in conjunction with thirty other cites and fire districts, created an Arson Task Force. The purpose of the Task Force is to assist in the enforcement of arson laws, as well as providing investigation and prosecution support to all parties of the Task Force. The governing body of the Task Force is a committee comprised of the Fire Warden of Stanislaus County, the District Attorney of Stanislaus County, and the fire chief of each participating city and district. There is no financial obligation to the Task Force by any participating agency.

San Joaquin Valley Unified Air Pollution Control District

The County and seven other counties located in the San Joaquin Valley air basin have merged their respective air pollution control districts into the San Joaquin Valley Unified Air Pollution Control District (Unified District). The purpose of the Unified District is to establish a single, integrated agency under one centralized management structure that is able to implement programs on a valley-wide basis. The governing board of the Unified District consists of one supervisor from each of the eight counties, plus three city members appointed by the cities within the eight counties. It is the intent of the parties that the Unified Districts be self-supporting and funded through permit fees, penalties, and subventions.

Note 19: **Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time County employees, and administered by either Diversified Investment Advisors or ITT Hartford,

Note 19: **Deferred Compensation Plan** (continued)

permits participants to defer a portion of their salary until future years. For all part-time employees under the age of 70, participation in the deferred compensation plan, administered by the Public Agency Retirement System (PARS), is mandatory in lieu of FICA. The part-time employees pay a 5.5% share of the amount deposited with the plan and the County pays the other 2%. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefit of participants and their beneficiaries. These assets are not included on the books of the County and are not subject to the claims of the County's general creditors.

Full-time employee investments are managed by the plan's trustee under one of eighteen investment options or a combination thereof. The choice of the investment option(s) is made by the participants. The plan's trustee, for part-time employees, makes all investment decisions.

Note 20: **Employees' Retirement Plan**

The County is a major participant in the Stanislaus County Employees Retirement Association (StanCERA), a retirement system organized under the 1937 Retirement Act. StanCERA is a cost-sharing multiple-employer Public Employee Retirement System (PERS). StanCERA provides retirement and disability benefits, annual cost-of-living adjustments, death benefits and health and welfare insurance for certain retirees and their dependents. The plan is administered by the Stanislaus County Employees Retirement Association. One actuarial valuation is performed for the system as a whole and the contribution rate is determined for each participating entity. The participating entities are the County, City of Ceres, and six special districts located in the County that are not governed by the County's Board of Supervisors. StanCERA issues a publicly available financial report that includes financial statements and required supplementary information for StanCERA. The financial report may be obtained by writing to Stanislaus County Employees Retirement Association, P.O. Box 3150, Modesto, CA 95353-3150 or by calling (209) 525-6393.

The financial statements of StanCERA are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Note 20: **Employees' Retirement Plan** (continued)

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. All other securities are valued at the last reported sales price at current exchange rates. No investment in any single asset represents more than 5% of the net assets available for pension benefits.

The StanCERA has five tiers of retirement benefits, all or some of which are offered to General and Safety members, respectively. The benefits known as Tier 1, Tier 2, Tier 4, and Tier 5 vest after five years of credited service, while the benefit known as Tier 3 vests after ten years of credited service. Vested General members with Tier 1, Tier 2, Tier 4 or Tier 5 benefits may retire at age fifty or older with ten or more years of qualifying service or at any age with thirty or more years of qualifying service. Vested Safety members with Tier 1, Tier 2, Tier 4 or Tier 5 benefits may retire at age fifty or older with ten years of qualifying service or at any age with twenty or more years of service. All Tier 3 members may retire at age fifty-five with ten or more years of qualifying service.

For members with Tier 1, Tier 4 or Tier 5 benefits, final average salary is the average monthly salary based on the highest twelve consecutive months of earnings. For members with Tier 2 or Tier 3 benefits, final average salary is the average monthly salary based on the highest thirty-six consecutive months of earnings.

The retirement benefit for Tier 1, Tier 2 Tier 4 and Tier 5 members includes a post-retirement cost-of-living (COL) adjustment based upon the Consumer Price Index. COL increases/decreases are limited to a maximum of 3% annually. Total COL decrease(s) cannot exceed the cumulative amount of previous COL increase(s). Tier 1, Tier 2, Tier 4 and Tier 5 provide death and disability benefits.

Those members participating in Tier 1, Tier 2, Tier 4 and Tier 5 are required by statute to contribute to the pension plan. Members' contribution rates are formulated on the basis of the age at date of entry and the actuarially calculated future benefits. The County is required by statute to contribute the remaining amounts necessary to finance the estimated benefits accrued to its members. Benefits and contribution provisions are established by state law subject to amendment only by a legislative act of the State of California. Alternative benefit and contribution schedules are permissive with approval of the Board of Supervisors.

In addition to providing pension benefits, StanCERA sponsors health insurance for certain retirees and their dependents. Substantially all of the active members may become eligible for those benefits if they reach normal retirement age. Currently, 1,296 retirees are active participants in the health care plans, and they received post-retirement health care benefits in the amount of $5,855,439 for the year ending June 30, 2002. StanCERA sponsored health insurance benefits are not vested and may be discontinued with 90 days notice.

Note 20: **Employees' Retirement Plan** (continued)

StanCERA also provides a death benefit of $5,000 paid to the beneficiary or estate if a member dies after retirement, provided that Stanislaus County was the members last public employer.

Post-employment health care benefits are funded from excess earnings of the retirement association. The County does not contribute towards post-employment benefits other than retirement. The actuarial study dated June 30, 1998 projected the liability level for health care premium to be $93,346,000 based on current utilization. As of June 30, 2002, the funding for post-retiree's health premium reserve is $111,304,430.

The County's contribution to StanCERA for the years ending June 30, 2000, 2001 and 2002 were $4,754,188, $6,044,594 and $9,827,993, respectively, equal to the required contributions for each year.

Note 21: **Special Item**

California County Tobacco Securitization

During the year, the County received $52,403,206 for the purchase of the rights of tobacco assets as mentioned in the Joint Venture Note 17. The County has received its tobacco settlement in a lump sum amount through the agreement.

Required Supplementary Information

Stanislaus County Employees' Retirement Association (StanCERA)
Schedule of Funding Progress

The actuarial value of assets as a percentage of the actuarial liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30, 2001 are obtained from StanCERA's annual actuarial report. The report for this fiscal year is not yet available. As such, the information for this fiscal year is not reflected in the following three-year analysis:

Funded Status of Plan
(In thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	(UAAL) as a Percentage of Covered Payroll ((b-a)/c)
07/01/1999	$ 638,180	$ 610,280	$ (27,900)	104.6%	$ 141,799	(19.7)%
07/01/2000	679,421	666,114	(13,307)	102.0	157,010	(8.5)
07/01/2001	784,114	781,495	(2,619)	100.3	174,595	(1.5)

Nonmajor Governmental Funds

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Project Funds

Capital Projects

The Capital Projects Funds were established to account for financial resources for the acquisition or construction of major capital facilities. Among the major projects is a downtown demolition/renovation project that will include the construction of a parking garage and demolition of the King's Beach building in preparation of construction of the Gallo Performing Arts Center. Another major project was the purchase and renovation of a furniture store for use as the Salida Regional Library and Community Facility.

Redevelopment Agency

The Redevelopment Agency fund was established so the County can use redevelopment tax increment financing as a tool to initiate capital public project, property rehabilitation and private development.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds include:

Capital Improvement Financing Authority

The Capital Improvement Financing Authority is used to accumulate resources for payment of principal and interest incurred by the sale of Certificate of Participation issued to finance various County capital projects.

Pension Obligation Bonds

This fund is used to accumulate resources for the payment of principal and interest of taxable bonds issued to pay to the Employees Retirement Association the County's unfunded actuarial accrued liability.

County of Stanislaus
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002

	Special Revenue Funds	Capital Projects Funds: Capital Projects	Capital Projects Funds: Redevelopment Agency	Debt Service Funds: Capital Improvement Finance Authority	Debt Service Funds: Pension Obligation Bonds	Totals
Assets						
Pooled cash and investments	$ 47,735,778	$ 9,182,197	$ 7,566,775	$	$ 7,241,880	$ 71,726,630
Account receivable (net of allowance for uncollectables)	17,243,194	1,591,640				18,834,834
Interest and other receivables	248,848	10,502	58,621		74,778	392,749
Inventory	390,826					390,826
Due from other funds	1,971,953					1,971,953
Intergovernmental receivable	2,000,000					2,000,000
Prepaid items	736,309					736,309
Advance to other funds	7,390,482					7,390,482
Restricted cash and investments		3,153,497		10,744,954	122,728	14,021,179
Total assets	$ 77,717,390	$ 13,937,836	$ 7,625,396	$ 10,744,954	$ 7,439,386	$ 117,464,962
Liabilities and Fund Balance						
Liabilities						
Accounts payable	$ 4,960,546	$ 639,572	$ 441,886	$	$	$ 6,042,004
Salaries and benefits payable	2,041,300		5,374			2,046,674
Advances from other funds	101,350		400,000			501,350
Due to other funds	999,509					999,509
Interfund payable	3,390,810			27,918		3,418,728
Deposits from others	7,094					7,094
Deferred revenue	423,311					423,311
Total Liabilities	11,923,920	639,572	847,260	27,918	-	13,438,670
Fund Balances						
Reserved for encumbrances	3,831,891	1,942,983	220,244			5,995,118
Reserved for advances	7,390,482					7,390,482
Reserved other	1,138,269					1,138,269
Reserved for cash with fiscal agent		3,153,497		10,744,954	122,728	14,021,179
Unreserved:						
Undesignated (deficit)	53,432,828	8,201,784	6,557,892	(27,918)	7,316,658	75,481,244
Total fund balances	65,793,470	13,298,264	6,778,136	10,717,036	7,439,386	104,026,292
Total liabilities and fund balances	$ 77,717,390	$ 13,937,836	$ 7,625,396	$ 10,744,954	$ 7,439,386	$ 117,464,962

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Revenue, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002

		Capital Projects funds		Debt service funds		
	Special Revenue Fund	Capital Projects	Redevelopment Agency	Capital Improvement Finance Authority	Pension Obligation Bonds	Totals
Revenues:						
Taxes	$ 9,239,627	$	$ 1,853,205	$	$	$ 11,092,832
Licenses, permits and franchises	1,543,050					1,543,050
Fines, forfeitures and penalties	750,844	1,328,178				2,079,022
Revenue from use of money and property	1,689,226	232,668	285,154	591,021	204,920	3,002,989
Intergovernmental revenue	82,342,873	4,376,977	44,083		43,399	86,807,332
Charges for services	18,239,419	146,944	25,166			18,411,529
Miscellaneous revenue	2,110,981		159,112		755,225	3,025,318
Total revenues	115,916,020	6,084,767	2,366,720	591,021	1,003,544	125,962,072
Expenditures:						
Current:						
General	4,899,008					4,899,008
Public protection	40,158,935					40,158,935
Public ways and facilities	22,521,358					22,521,358
Health and sanitation	34,831,134					34,831,134
Public assistance	22,671,105					22,671,105
Education	12,617,371					12,617,371
Recreation and cultural services	6,026					6,026
Debt service:						
Interest and fiscal charges				5,053,190	6,755,468	11,808,658
Principal				4,955,816	4,680,000	9,635,816
Capital outlay		6,376,793	1,937,668			8,314,461
Total expenditures	137,704,937	6,376,793	1,937,668	10,009,006	11,435,468	167,463,872
Revenues over (under) expenditures	(21,788,917)	(292,026)	429,052	(9,417,985)	(10,431,924)	(41,501,800)
Other financing sources (uses):						
Operating transfers in	35,624,262	8,215,341	467,783	9,815,888	11,783,825	65,907,099
Operating transfers out	(11,322,157)	(1,027,261)	(467,106)	(61,054)		(12,877,578)
Sale of fixed assets	4,317					4,317
Long term debt issued			4,516,403			4,516,403
Total other financing sources (uses)	24,306,422	7,188,080	4,517,080	9,754,834	11,783,825	57,550,241
Net changes in fund balances	2,517,505	6,896,054	4,946,132	336,849	1,351,901	16,048,441
Fund balances at beginning of year	63,275,965	6,402,210	1,832,004	10,380,187	6,087,485	87,977,851
Fund balances at end of year	$ 65,793,470	$ 13,298,264	$ 6,778,136	$ 10,717,036	$ 7,439,386	$ 104,026,292

The accompanying notes to the financial statements are an integral part of this statement.

Nonmajor Special Revenue Funds

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Special Revenue Funds include:

Environmental Resources

This fund was established as a Comprehensive Environmental Department whose mandated goal was to control those factors in our physical environment, which exercise or may exercise a deleterious effect on our health and environment. Its revenues come from charges for services and federal and state sources.

Children and Families First Commission

This fund was established to create and implement a comprehensive system of services to support childhood development from the prenatal stage to five (5) years of age. Its revenues come from an increase in the tobacco tax, and are divided among counties based on the number of live births, annually, in the County

Public Works - Engineering

This fund was established to provide engineering services to other divisions in the Public Works Department and other County departments. Revenue consists primarily of charges for services.

Road and Bridge

This fund was established to provide maintenance and construction of roadways and bridges. Revenue consists primarily of the County's share of state highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

Employment and Training

This fund was established to account for the Workforce Incentive Act. The County serves as the grant recipient and administrator. The federal government funds the program for the purposes of providing employment and training services to youth and adults, who are unskilled, economically disadvantaged, unemployed, or underemployed.

Child Support Services

This fund was established to account for the Department of Child Support Services, which is responsible for locating absent parents, establishing paternity, establishing child and medical support orders, collecting and distributing child support from absent parents and initiating remedial actions to collect on delinquencies. Federal and state funding are the primary source of revenues.

NONMAJOR SPECIAL REVENUE FUNDS
(Continued)

Health Services Agency

This fund was established to oversee the delivery of health care to Stanislaus County residents. It includes the Public Health and Managed Care divisions and oversees the Health Clinics and Ancillary Services (Enterprise Fund). The revenues for this fund are primarily intergovernmental sources and charges for services, supplemented by transfers from the General Fund.

Indigent Health Care

This fund was established to administer state and county funds for the delivery of quality medical care for indigent and medically indigent county residents. The primary funding source is the State.

Library

This fund was established to account for library services in thirteen branches throughout the county. Support is derived principally from general fund discretionary revenues and 1/8% sales tax increment beginning in July 1995.

Lighting Districts

This fund was established for lighting districts that are controlled by the Board of Supervisors. The revenue sources are taxes and direct assessments.

All Other Special Revenue Funds

Accounts for the activities of several Special Revenue Funds, including:

- Area Agency on Aging
- Retirement Board
- Property Tax Administration Program
- Cal-MMET
- Federal & State Grants
- County Service Areas & Storm Drain Districts
- Community Health Services

County of Stanislaus
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2002

	Environmental Resources	Children and Families First Commission	Public Works Engineering	Road and Bridge	Employment and Training	Child Support Services
Assets						
Pooled cash and investments	$ 1,513,054	$ 22,072,151	$	$ 3,196,276	$	$ 598,464
Account receivable (net of allowance for uncollectables)	783,785	574,515		1,897,007	4,383,806	2,201,486
Interest and other receivables	6,214	128,969		14,075		13,901
Inventory				326,425		
Due from other funds	56,860					1,062,199
Intergovernmental receivable			2,000,000			
Prepaid items		304				735,316
Advance to other funds						
Total assets	$ 2,359,913	$ 22,775,939	$ 2,000,000	$ 5,433,783	$ 4,383,806	$ 4,611,366
Liabilities and Fund Balance						
Liabilities						
Accounts payable	$ 154,813	$ 97,760	$ 79,003	$ 885,386	$ 1,182,465	$ 310,564
Salaries and benefits payable	135,506	8,491	158,969	108,474	255,740	389,354
Due to other funds						
Interfund payable			995,333		2,395,477	
Deposits from others						7,094
Deferred revenue		300,000				
Advances from other funds						
Total Liabilities	290,319	406,251	1,233,305	993,860	3,833,682	707,012
Fund Balances						
Reserved for encumbrances	542,699		98,042	97,448	103,644	802,640
Reserved for advances						
Reserved other	200	304		326,475	300	735,316
Unreserved:						
Undesignated	1,526,695	22,369,384	668,653	4,016,000	446,180	2,366,398
Total fund balances	2,069,594	22,369,688	766,695	4,439,923	550,124	3,904,354
Total liabilities and fund balances	$ 2,359,913	$ 22,775,939	$ 2,000,000	$ 5,433,783	$ 4,383,806	$ 4,611,366

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
June 30, 2002

Health Service Agency	Indigent Health Care	Library	Lighting Districts	All Other Special Revenue Funds	Totals	
						Assets
$ 9,110,624	$ 1,304,290	$ 73,405	$ 153,134	$ 9,714,380	$ 47,735,778	Pooled cash and investments
3,349,003	587,086	1,259,402		2,207,104	17,243,194	Account receivable (net of allowance for uncollectables)
20,188	2,155		993	62,353	248,848	Interest and other receivables
64,401					390,826	Inventory
246,392	606,502				1,971,953	Due from other funds
					2,000,000	Intergovernmental receivable
689					736,309	Prepaid items
				7,390,482	7,390,482	Advance to other funds
$ 12,791,297	$ 2,500,033	$ 1,332,807	$ 154,127	$ 19,374,319	$ 77,717,390	Total assets
						Liabilities and Fund Balance
						Liabilities
$ 521,066	$ 687,385	$ 298,728	$ 2,757	$ 740,619	$ 4,960,546	Accounts payable
544,493	25,828	173,789		240,656	2,041,300	Salaries and benefits payable
	999,509				999,509	Due to other funds
					3,390,810	Interfund payable
					7,094	Deposits from others
87,325		35,986			423,311	Deferred revenue
			1,350	100,000	101,350	Advances from other funds
1,152,884	1,712,722	508,503	4,107	1,081,275	11,923,920	Total Liabilities
						Fund Balances
300,182	251,804	270,425		1,365,007	3,831,891	Reserved for encumbrances
				7,390,482	7,390,482	Reserved for advances
68,889		2,185		4,600	1,138,269	Reserved other
						Unreserved:
11,269,342	535,507	551,694	150,020	9,532,955	53,432,828	Undesignated
11,638,413	787,311	824,304	150,020	18,293,044	65,793,470	Total fund balances
$ 12,791,297	$ 2,500,033	$ 1,332,807	$ 154,127	$ 19,374,319	$ 77,717,390	Total liabilities and fund balances

County of Stanislaus
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the fiscal year ended June 30, 2002

	Environmental Resources	Children and Families First Commission	Public Works Engineering	Road and Bridge	Employment and Training	Child Support Services
Revenues:						
Taxes	$	$	$	$ 1,752,879	$	$
Licenses, permits and franchises			1,454,702	78,386		
Fines, forfeitures and penalties	395,455					
Revenue from use of money and property	33,906	773,137		87,036		256,107
Intergovernmental revenue	1,034,377	6,346,356	85,295	9,388,375	18,923,405	17,276,778
Charges for services	3,256,680		4,070,630	207,014	2,656,425	125,900
Miscellaneous revenue	73,067		70,431	51,988	1,748	5,798
Total revenues	4,793,485	7,119,493	5,681,058	11,565,678	21,581,578	17,664,583
Expenditures:						
General		3,159,515				
Public protection	6,394,764		4,196,334			16,561,877
Public ways and facilities			1,656,851	20,864,507		
Health and sanitation						
Public assistance					20,138,796	
Education						
Recreation and cultural services						
Total expenditures	6,394,764	3,159,515	5,853,185	20,864,507	20,138,796	16,561,877
Revenues over (under) expenditures	(1,601,279)	3,959,978	(172,127)	(9,298,829)	1,442,782	1,102,706
Other financing sources (uses):						
Transfers in	2,013,243		600,986	10,832,578		
Transfers out	(228,907)	(8,531)	(188,990)	(3,517,222)	(312,865)	(585,174)
Sale of fixed assets	1,920		1,896			405
Total other financing sources (uses)	1,786,256	(8,531)	413,892	7,315,356	(312,865)	(584,769)
Net change in fund balance	184,977	3,951,447	241,765	(1,983,473)	1,129,917	517,937
Fund balances (deficit) at beginning of year	1,884,617	18,418,241	524,930	6,423,396	(579,793)	3,386,417
Fund balances at end of year	$ 2,069,594	$ 22,369,688	$ 766,695	$ 4,439,923	$ 550,124	$ 3,904,354

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the fiscal year ended June 30, 2002

Health Service Agency	Indigent Health Care	Library	Lighting Districts	All Other Special Revenue Funds	Totals	
						Revenues:
$	$	$ 6,727,883	$ 49,085	$ 709,780	$ 9,239,627	Taxes
9,962					1,543,050	Licenses, permits and franchises
231,142				124,247	750,844	Fines, forfeitures and penalties
131,701	17,480		4,720	385,139	1,689,226	Revenue from use of money and property
10,991,771	4,182,899	874,939	986	13,237,692	82,342,873	Intergovernmental revenue
3,045,172	92,639	427,882	155,303	4,201,774	18,239,419	Charges for services
1,184,258	126,060	63,302	1,637	532,692	2,110,981	Miscellaneous revenue
15,594,006	4,419,078	8,094,006	211,731	19,191,324	115,916,020	Total revenues
						Expenditures:
				1,739,493	4,899,008	General
			193,739	12,812,221	40,158,935	Public protection
					22,521,358	Public ways and facilities
21,510,993	13,320,141				34,831,134	Health and sanitation
				2,532,309	22,671,105	Public assistance
		12,602,292		15,079	12,617,371	Education
				6,026	6,026	Recreation and cultural services
21,510,993	13,320,141	12,602,292	193,739	17,105,128	137,704,937	Total expenditures
(5,916,987)	(8,901,063)	(4,508,286)	17,992	2,086,196	(21,788,917)	Revenues over (under) expenditures
						Other financing sources (uses):
10,759,525	9,427,409	1,163,630		826,891	35,624,262	Transfers in
(4,706,294)	(161,357)	(164,100)		(1,448,717)	(11,322,157)	Transfers out
96					4,317	Sale of fixed assets
6,053,327	9,266,052	999,530		(621,826)	24,306,422	Total other financing sources (uses)
136,340	364,989	(3,508,756)	17,992	1,464,370	2,517,505	Net change in fund balance
11,502,073	422,322	4,333,060	132,028	16,828,674	63,275,965	Fund balances (deficit) at beginning of year
$ 11,638,413	$ 787,311	$ 824,304	$ 150,020	$ 18,293,044	$ 65,793,470	Fund balances at end of year

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Property Tax Admin Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 34,325	$ 34,325
Intergovernmental revenue		866,155	866,155	
Total revenues		866,155	900,480	34,325
Expenditures				
General				
Salaries and employee benefits	449,508	1,151,516	662,342	489,174
Services and supplies	267,409	259,265	104,258	155,008
Other charges	94,694	137,470	48,743	88,727
Fixed assets	61,940	65,955	9,063	56,892
Expenditure transfer	11,700	12,200		12,200
Total expenditures	885,252	1,626,407	824,406	802,000
Excess (deficiency) of revenues over (under) expenditures	(885,252)	(760,252)	76,074	836,325
Other financing sources (uses)				
Transfers out		(125,000)	(152,080)	(27,080)
Total other financing sources (uses)		(125,000)	(152,080)	(27,080)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (885,252)	$ (885,252)	$ (76,007)	$ 809,245

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Retirement Board			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,169,979	$ 1,169,979	$ 986,442	$ (183,537)
Miscellaneous revenue			1	1
Total revenues	1,169,979	1,169,979	986,443	(183,536)
Expenditures				
General				
Salaries and employee benefits	569,139	569,139	499,083	70,056
Services and supplies	386,703	386,703	229,715	156,988
Other charges	185,511	185,511	191,180	(5,669)
Fixed assets	53,396	53,396	15,480	37,916
Expenditure transfer				
Total expenditures	1,194,749	1,194,749	935,459	259,291
Excess (deficiency) of revenues over (under) expenditures	(24,770)	(24,770)	50,985	75,755
Other financing sources (uses)				
Transfers out	(50,000)	(50,000)	(72,242)	(22,242)
Total other financing sources (uses)	(50,000)	(50,000)	(72,242)	(22,242)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (74,770)	$ (74,770)	$ (21,258)	$ 53,513

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Title Company Revenue			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$	$	$ 25,699	$ 25,699
Total revenues			25,699	25,699
Expenditures				
General				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures			25,699	25,699
Other financing sources (uses)				
Transfers out		(75,000)	(63,000)	12,000
Total other financing sources (uses)		(75,000)	(63,000)	12,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$ (75,000)	$ (37,301)	$ 37,699

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Environmental Resources			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$	$	$ 395,455	$ 395,455
Revenue from use of money and property			85	85
Intergovernmental revenue	601,692	834,051	582,972	(251,079)
Charges for services	3,421,879	3,421,879	2,995,081	(426,798)
Miscellaneous revenue			70,012	70,012
Total revenues	4,023,571	4,255,930	4,043,605	(212,325)
Expenditures				
Public Protection				
Salaries and employee benefits	4,339,596	4,339,596	3,630,419	709,177
Services and supplies	1,843,932	2,061,791	1,030,640	1,031,151
Other charges	358,863	358,863	380,783	(21,921)
Fixed assets	170,714	185,214	33,763	151,451
Total expenditures	6,713,105	6,945,464	5,075,605	1,869,859
Excess (deficiency) of revenues over (under) expenditures	(2,689,534)	(2,689,534)	(1,032,001)	1,657,534
Other financing sources (uses)				
Transfers in	1,529,056	1,529,056	1,167,345	(361,711)
Transfers out			(164,907)	(164,907)
Sale of fixed assets			1,920	1,920
Total other financing sources (uses)	1,529,056	1,529,056	1,004,359	(524,697)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (1,160,478)	$ (1,160,478)	$ (27,642)	$ 1,132,836

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Household Hazardous Waste			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ (3,196)	$ (3,196)
Intergovernmental revenue			114,204	114,204
Miscellaneous revenue			3,055	3,055
Total revenues			114,063	114,063
Expenditures				
Public Protection				
Services and supplies	168,931	253,699	173,134	80,565
Other charges	296,600	296,600	306,253	(9,653)
Fixed assets	119,114	93,414	11,255	82,159
Total expenditures	584,645	643,712	490,642	153,070
Excess (deficiency) of revenues over (under) expenditures	(584,645)	(643,712)	(376,579)	267,134
Other financing sources (uses)				
Transfers in	508,000	572,000	454,949	(117,051)
Total other financing sources (uses)	508,000	572,000	454,949	(117,051)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (76,645)	$ (71,712)	$ 78,371	$ 150,083

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Vehicle Registration			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 16,636	$ 16,636
Total revenues			16,636	16,636
Expenditures				
Public Protection				
Other charges			5,239	(5,239)
Total expenditures			5,239	(5,239)
Excess (deficiency) of revenues over (under) expenditures			11,397	11,397
Other financing sources (uses)				
Transfers out	(50,000)	(50,000)		50,000
Total other financing sources (uses)	(50,000)	(50,000)		50,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (50,000)	$ (50,000)	$ 11,397	$ 61,397

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Source Reduction and Recycling			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 10,000	$ 10,000	$ 8,117	$ (1,883)
Intergovernmental revenue	5,000	5,000	214,745	209,745
Total revenues	15,000	15,000	222,863	207,863
Expenditures				
Public Protection				
Services and supplies	709,011	709,011	407,270	301,741
Other charges	54,669	54,669	95,223	(40,554)
Fixed assets	35,000	35,000	(28,559)	63,559
Expenditure transfer	143,600	143,600		143,600
Total expenditures	942,280	942,280	473,934	468,346
Excess (deficiency) of revenues over (under) expenditures	(927,280)	(927,280)	(251,072)	676,208
Other financing sources (uses)				
Transfers in	515,800	515,800	390,949	(124,851)
Total other financing sources (uses)	515,800	515,800	390,949	(124,851)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (411,480)	$ (411,480)	$ 139,878	$ 551,357

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Local Oversight Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 289,131	$ 289,131	$ 122,455	$ (166,676)
Total revenues	289,131	289,131	121,637	(167,494)
Expenditures				
Public Protection				
Services and supplies	10,850	10,850	9,458	1,392
Other charges	246,281	246,281	111,722	134,559
Expenditure transfer				
Total expenditures	289,131	289,131	121,181	167,950
Excess (deficiency) of revenues over (under) expenditures			456	456
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 456	$ 456

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Used Oil Recycling			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 4,535	$ 4,535
Intergovernmental revenue		83,405		(83,405)
Total revenues		83,405	4,535	(78,870)
Expenditures				
Public Protection				
Services and supplies	30,914	59,414	14,523	44,890
Other charges	(4,565)	50,340	6,795	43,545
Expenditure transfer	111,708	111,708		111,708
Total expenditures	138,056	221,461	21,318	200,143
Excess (deficiency) of revenues over (under) expenditures	(138,056)	(138,056)	(16,783)	121,273
Other financing sources (uses)				
Transfers out		(64,000)	(64,000)	
Total other financing sources (uses)		(64,000)	(64,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (138,056)	$ (202,056)	$ (80,783)	$ 121,273

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Environmental Enforcement			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 20,000	$ 20,000	$	$ (20,000)
Total revenues	20,000	20,000	4,052	(15,948)
Expenditures				
Public Protection				
Services and supplies	145,000	145,000	654	144,346
Total expenditures	145,000	145,000	654	144,346
Excess (deficiency) of revenues over (under) expenditures	(125,000)	(125,000)	3,398	128,398
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (125,000)	$ (125,000)	$ 3,398	$ 128,398

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Department of Child Support Services			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 74,500	$ 74,500	$ 233,605	$ 159,105
Intergovernmental revenue	16,746,496	17,431,548	17,150,928	(280,620)
Charges for services	500	500	125,900	125,400
Miscellaneous revenue			(578,135)	(578,135)
Total revenues	16,821,496	17,506,548	16,932,298	(574,250)
Expenditures				
Public Protection				
Salaries and employee benefits	11,393,290	10,759,290	9,950,012	809,278
Services and supplies	2,998,603	3,473,655	3,111,564	362,090
Other charges	2,048,975	1,778,975	1,794,718	(15,744)
Fixed assets	805,565	1,814,745	1,390,394	424,351
Total expenditures	17,246,432	17,826,664	16,246,688	1,579,975
Excess (deficiency) of revenues over (under) expenditures	(424,936)	(320,116)	685,609	1,005,725
Other financing sources (uses)				
Transfers out		(104,820)	(585,174)	(480,354)
Sale of fixed assets			405	405
Total other financing sources (uses)		(104,820)	(584,769)	(479,949)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (424,936)	$ (424,936)	$ 100,840	$ 525,776

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	PW Engineering			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue			(551)	(551)
Charges for services	$ 2,502,978	$ 2,502,978	$ 2,217,774	$ (285,204)
Miscellaneous revenue			3,561	3,561
Total revenues	2,502,978	2,502,978	2,220,784	(282,194)
Expenditures				
Public Protection				
Salaries and employee benefits	1,838,721	1,838,721	1,726,075	112,646
Services and supplies	143,718	143,718	102,135	41,583
Other charges	645,804	645,804	641,312	4,492
Total expenditures	2,628,243	2,628,243	2,469,521	158,722
Excess (deficiency) of revenues over (under) expenditures	(125,265)	(125,265)	(248,738)	(123,473)
Other financing sources (uses)				
Transfers in	119,352	119,352	327,096	207,744
Transfers out			(83,652)	(83,652)
Total other financing sources (uses)	119,352	119,352	243,444	124,092
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (5,913)	$ (5,913)	$ (5,294)	$ 619

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	PW Development Services			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Licenses, permits and franchises	$ 1,501,347	$ 1,501,347	$ 1,454,703	$ (46,644)
Charges for services	251,000	251,000	97,678	(153,322)
Miscellaneous revenue			66,247	66,247
Total revenues	1,752,347	1,752,347	1,618,627	(133,720)
Expenditures				
Public Protection				
Salaries and employee benefits	1,340,933	1,175,933	1,112,222	63,711
Services and supplies	288,721	288,721	197,858	90,863
Other charges	118,842	386,009	386,248	(239)
Expenditure transfer	102,167			
Total expenditures	1,850,663	1,850,663	1,696,328	154,335
Excess (deficiency) of revenues over (under) expenditures	(98,316)	(98,316)	(77,700)	20,615
Other financing sources (uses)				
Transfers in			273,890	273,890
Transfers out			(50,790)	(50,790)
Sale of fixed assets			1,752	1,752
Total other financing sources (uses)			224,852	224,852
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (98,316)	$ (98,316)	$ 147,152	$ 245,468

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Public Guardian			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 20,000	$ 20,000	$ 20,005	$ 5
Charges for services	495,000	495,000	481,417	(13,583)
Total revenues	515,000	515,000	501,422	(13,578)
Expenditures				
Public Protection				
Salaries and employee benefits	770,632	912,012	785,464	126,548
Services and supplies	100,790	104,458	81,596	22,863
Other charges	118,212	89,696	115,352	(25,656)
Expenditure transfer	168,017	168,017	159,011	9,006
Total expenditures	1,157,652	1,274,184	1,141,423	132,761
Excess (deficiency) of revenues over (under) expenditures	(642,652)	(759,184)	(640,001)	119,183
Other financing sources (uses)				
Transfers in	518,345	518,345	518,345	
Transfers out			(31,960)	(31,960)
Total other financing sources (uses)	518,345	518,345	486,385	(31,960)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (124,307)	$ (240,839)	$ (153,616)	$ 87,223

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Cal ID Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 17,229	$ 17,229
Intergovernmental revenue			1,165,398	1,165,398
Miscellaneous revenue	250,355	250,355	22,664	(227,691)
Total revenues	250,355	250,355	1,205,291	954,936
Expenditures				
Public Protection				
Salaries and employee benefits	49,217	52,217	49,240	2,977
Services and supplies	151,054	148,054	37,352	110,701
Other charges	1,610	1,610	1,186	424
Fixed assets	120,000	120,000		120,000
Total expenditures	321,881	321,881	87,778	234,102
Excess (deficiency) of revenues over (under) expenditures	(71,526)	(71,526)	1,117,513	1,189,039
Other financing sources (uses)				
Transfers in	6,614	6,614	6,614	
Transfers out			(1,825)	(1,825)
Total other financing sources (uses)	6,614	6,614	4,789	(1,825)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (64,912)	$ (64,912)	$ 1,122,301	$ 1,187,213

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Violence Against Women			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 103,812	$ 103,812	$ 103,812	$
Total revenues	103,812	103,812	103,812	
Expenditures				
Public Protection				
Salaries and employee benefits	155,028	155,028	183,460	(28,433)
Services and supplies	17,497	17,497	2,477	15,020
Other charges	533	533		533
Fixed assets	6,083	6,083		6,083
Total expenditures	179,141	179,141	185,937	(6,796)
Excess (deficiency) of revenues over (under) expenditures	(75,329)	(75,329)	(82,125)	(6,796)
Other financing sources (uses)				
Transfers in	27,442	27,442	27,442	
Transfers out			(11,928)	(11,928)
Total other financing sources (uses)	27,442	27,442	15,514	(11,928)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (47,887)	$ (47,887)	$ (66,611)	$ (18,724)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Major Narcotic Vendor Grant			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$	$	$	$
Licenses, permits and franchises				
Fines, forfeitures, and penalties				
Revenue from use of money and property			(5,118)	(5,118)
Intergovernmental revenue	118,067	118,067	242,417	124,350
Charges for services				
Miscellaneous revenue				
Total revenues	118,067	118,067	237,299	119,232
Expenditures				
Public Protection				
Salaries and employee benefits	174,135	174,135	176,452	(2,317)
Services and supplies				
Other charges				
Fixed assets				
Expenditure transfer				
Total expenditures	174,135	174,135	176,452	(2,317)
Excess (deficiency) of revenues over (under) expenditures	(56,068)	(56,068)	60,847	116,915
Other financing sources (uses)				
Transfers in	56,068	56,068	56,068	
Transfers out			(12,729)	(12,729)
Capital lease proceeds				
Sale of fixed assets				
Residual equity tranfers out				
Loan proceeds				
Total other financing sources (uses)	56,068	56,068	43,339	(12,729)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 104,186	$ 104,186

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Elder Abuse Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 110,000	$ 110,000	$ 71,293	$ (38,707)
Total revenues	110,000	110,000	71,293	(38,707)
Expenditures				
Public Protection				
Salaries and employee benefits	51,433	51,433	47,168	4,265
Services and supplies	105,762	105,762	58,378	47,384
Other charges	5,035	5,035		5,035
Total expenditures	162,230	162,230	105,546	56,684
Excess (deficiency) of revenues over (under) expenditures	(52,230)	(52,230)	(34,253)	17,977
Other financing sources (uses)				
Transfers out			(2,478)	(2,478)
Total other financing sources (uses)			(2,478)	(2,478)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (52,230)	$ (52,230)	$ (36,732)	$ 15,499

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Federal Asset Forfeiture			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 200,000	$ 200,000	$	$ (200,000)
Revenue from use of money and property			938	938
Intergovernmental revenue			12,791	12,791
Total revenues	200,000	200,000	13,728	(186,272)
Expenditures				
Public Protection				
Services and supplies	200,000	200,000		200,000
Total expenditures	200,000	200,000		200,000
Excess (deficiency) of revenues over (under) expenditures			13,728	13,728
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 13,728	$ 13,728

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Career Criminal			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 150,499	$ 150,499	$ 180,599	$ 30,100
Total revenues	150,499	150,499	180,599	30,100
Expenditures				
Public Protection				
Salaries and employee benefits	176,251	176,251	180,270	(4,019)
Services and supplies	(862)	(862)		(862)
Total expenditures	175,389	175,389	180,270	(4,881)
Excess (deficiency) of revenues over (under) expenditures	(24,890)	(24,890)	329	25,219
Other financing sources (uses)				
Transfers in	25,752	25,752	25,752	
Transfers out			(13,316)	(13,316)
Total other financing sources (uses)	25,752	25,752	12,436	(13,316)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ 862	$ 862	$ 12,764	$ 11,903

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Statutory Rape Prosecution			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 102	$ 102
Intergovernmental revenue	150,000	150,000	260,456	110,456
Total revenues	150,000	150,000	260,558	110,558
Expenditures				
Public Protection				
Salaries and employee benefits	211,795	211,795	133,444	78,351
Services and supplies	13,738	13,738	8,518	5,220
Other charges	2,237	2,237	20	2,216
Fixed assets	5,776	5,776		5,776
Total expenditures	233,546	233,546	141,982	91,564
Excess (deficiency) of revenues over (under) expenditures	(83,546)	(83,546)	118,576	202,122
Other financing sources (uses)				
Transfers out			(7,836)	(7,836)
Total other financing sources (uses)			(7,836)	(7,836)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (83,546)	$ (83,546)	$ 110,740	$ 194,286

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	BOC Victim Restitution			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 53,723	$ 57,401	$ 45,895	$ (11,506)
Total revenues	53,723	57,401	45,895	(11,506)
Expenditures				
Public Protection				
Salaries and employee benefits	52,423	56,101	52,028	4,073
Services and supplies	1,000	1,000	785	215
Other charges	300	300		300
Total expenditures	53,723	57,401	52,813	4,588
Excess (deficiency) of revenues over (under) expenditures			(6,918)	(6,918)
Other financing sources (uses)				
Transfers out			(2,557)	(2,557)
Total other financing sources (uses)			(2,557)	(2,557)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (9,475)	$ (9,475)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Child Abduction Unit			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 911,016	$ 936,016	$ 750,000	$ (186,016)
Charges for services			4,891	4,891
Total revenues	911,016	936,016	754,891	(181,125)
Expenditures				
Public Protection				
Salaries and employee benefits	643,822	668,822	541,592	127,230
Services and supplies	197,200	197,200	152,184	45,015
Other charges	82,135	82,135	71,799	10,336
Total expenditures	923,156	948,156	765,575	182,581
Excess (deficiency) of revenues over (under) expenditures	(12,140)	(12,140)	(10,684)	1,456
Other financing sources (uses)				
Transfers out			(34,942)	(34,942)
Total other financing sources (uses)			(34,942)	(34,942)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (12,140)	$ (12,140)	$ (45,626)	$ (33,485)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Auto Fraud			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 130,823	$ 130,823	$ 156,205	$ 25,382
Total revenues	130,823	130,823	156,205	25,382
Expenditures				
Public Protection				
Salaries and employee benefits	239,649	239,649	167,350	72,298
Services and supplies	43,090	43,090	8,997	34,093
Other charges	(63)	(63)		(63)
Fixed assets	4,416	4,416		4,416
Total expenditures	287,093	287,093	176,347	110,745
Excess (deficiency) of revenues over (under) expenditures	(156,270)	(156,270)	(20,142)	136,127
Other financing sources (uses)				
Transfers out			(12,513)	(12,513)
Total other financing sources (uses)			(12,513)	(12,513)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (156,270)	$ (156,270)	$ (32,655)	$ 123,615

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Workers' Comp Fraud			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 228,722	$ 301,686	$ 301,686	$
Charges for services				
Miscellaneous revenue				
Total revenues	228,722	301,686	301,686	
Expenditures				
Public Protection				
Salaries and employee benefits	248,886	322,850	304,669	18,181
Services and supplies	66,866	12,866	18,748	(5,882)
Other charges	10,485	4,485	(6)	4,490
Fixed assets	54	54		54
Total expenditures	326,290	340,254	323,411	16,843
Excess (deficiency) of revenues over (under) expenditures	(97,568)	(38,568)	(21,725)	16,843
Other financing sources (uses)				
Transfers out			(19,692)	(19,692)
Total other financing sources (uses)			(19,692)	(19,692)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (97,568)	$ (38,568)	$ (41,417)	$ (2,849)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Victim Witness			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 343,582	$ 335,711	$ 333,706	$ (2,005)
Total revenues	343,582	335,711	333,706	(2,005)
Expenditures				
Public Protection				
Salaries and employee benefits	338,142	338,421	325,356	13,065
Services and supplies	34,613	26,463	9,976	16,487
Other charges	(5,303)	(5,303)		(5,303)
Fixed assets	1	1		1
Total expenditures	367,452	359,581	335,332	24,249
Excess (deficiency) of revenues over (under) expenditures	(23,870)	(23,870)	(1,626)	22,244
Other financing sources (uses)				
Transfers in	3,504	3,504	3,504	
Transfers out			(13,058)	(13,058)
Total other financing sources (uses)	3,504	3,504	(9,554)	(13,058)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (20,366)	$ (20,366)	$ (11,180)	$ 9,187

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Vehicle Theft Unit			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 365,118	$ 365,118	$ 394,401	$ 29,283
Total revenues	365,118	365,118	394,401	29,283
Expenditures				
Public Protection				
Salaries and employee benefits	174,042	104,542	89,231	15,311
Services and supplies	525,741	525,741	101,736	424,005
Other charges		69,500	69,500	
Fixed assets	15,552	15,552		15,552
Total expenditures	715,335	715,335	260,467	454,868
Excess (deficiency) of revenues over (under) expenditures	(350,217)	(350,217)	133,934	484,151
Other financing sources (uses)				
Transfers out			(5,425)	(5,425)
Total other financing sources (uses)			(5,425)	(5,425)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (350,217)	$ (350,217)	$ 128,508	$ 478,726

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Rural Crime Task Force			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 292,625	$ 292,625	$ 272,443	$ (20,182)
Total revenues	292,625	292,625	272,443	(20,182)
Expenditures				
Public Protection				
Salaries and employee benefits	248,862	86,597		86,597
Services and supplies	60,107	60,107	22,243	37,863
Other charges	86,280	248,545	86,997	161,548
Fixed assets	150,874	150,874	56,531	94,343
Total expenditures	546,123	546,123	165,771	380,352
Excess (deficiency) of revenues over (under) expenditures	(253,498)	(253,498)	106,672	360,170
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (253,498)	$ (253,498)	$ 106,672	$ 360,170

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Fixed Asset Acquisition			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 716,400	$ 1,027,062	$ 1,901,281	$ 874,219
Miscellaneous revenue	22,800	42,800	55,532	12,732
Total revenues	739,200	1,069,862	1,956,813	886,951
Expenditures				
Public Protection				
Salaries and employee benefits	492,312	497,312	396,554	100,758
Services and supplies	347,844	503,344	414,368	88,976
Other charges	9,361	11,361	3,037	8,324
Fixed assets	45,000	212,000	211,625	375
Total expenditures	894,517	1,224,017	1,025,585	198,433
Excess (deficiency) of revenues over (under) expenditures	(155,317)	(154,155)	931,228	1,085,383
Other financing sources (uses)				
Transfers out			(17,550)	(17,550)
Total other financing sources (uses)			(17,550)	(17,550)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (155,317)	$ (154,155)	$ 913,678	$ 1,067,833

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	County Fire Service			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 589,050	$ 657,200	$ 656,547	$ (653)
Revenue from use of money and property			338	338
Intergovernmental revenue	15,500	15,500	15,055	(445)
Charges for services			21	21
Total revenues	604,550	672,700	671,961	(739)
Expenditures				
Public Protection				
Services and supplies			16,765	(16,765)
Other charges	604,550	672,700	655,196	17,504
Total expenditures	604,550	672,700	671,961	739
Excess (deficiency) of revenues over (under) expenditures				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$	$

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Alcohol and Drug Analysis			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 82,550	$ 82,550	$ 60,172	$ (22,378)
Total revenues	82,550	82,550	60,172	(22,378)
Expenditures				
Public Protection				
Services and supplies	124,500	124,500	85,208	39,292
Other charges	500	500	312	188
Total expenditures	125,000	125,000	85,520	39,480
Excess (deficiency) of revenues over (under) expenditures	(42,450)	(42,450)	(25,348)	17,102
Other financing sources (uses)				
Transfers in	42,450	42,450	42,450	
Total other financing sources (uses)	42,450	42,450	42,450	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 17,102	$ 17,102

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Education Life Skills			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Expenditures				
Public Protection				
Salaries and employee benefits	$ 5,545	$ 5,545	$	$ 5,545
Services and supplies	3,075	3,075		3,075
Other charges	33,246	33,246	(834)	34,080
Expenditure transfer	(132)	(132)		(132)
Total expenditures	41,733	41,733	(834)	42,567
Excess (deficiency) of revenues over (under) expenditures	(41,733)	(41,733)	834	42,567
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (41,733)	$ (41,733)	$ 834	$ 42,567

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	924 Training			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 115,250	$ 115,250	$ 109,637	$ (5,613)
Total revenues	115,250	115,250	109,637	(5,613)
Expenditures				
Public Protection				
Salaries and employee benefits	29,100	71,850	62,600	9,251
Services and supplies	86,150	43,400	45,301	(1,901)
Other charges			50	(50)
Total expenditures	115,250	115,250	107,950	7,300
Excess (deficiency) of revenues over (under) expenditures			1,687	1,687
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 1,687	$ 1,687

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Drug Court Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 158,801	$	$	$
Charges for services	35,000	193,801	168,577	(25,224)
Total revenues	193,801	193,801	168,577	(25,224)
Expenditures				
Public Protection				
Salaries and employee benefits	412,444	442,006	366,297	75,709
Services and supplies	151,291	121,729	41,979	79,750
Other charges	18,788	18,788	13,279	5,509
Fixed assets	41,120	41,120	17,139	23,981
Total expenditures	623,643	623,643	438,695	184,949
Excess (deficiency) of revenues over (under) expenditures	(429,842)	(429,842)	(270,118)	159,724
Other financing sources (uses)				
Transfers in	389,357	389,357	321,357	(68,000)
Transfers out			(21,145)	(21,145)
Total other financing sources (uses)	389,357	389,357	300,212	(89,145)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (40,485)	$ (40,485)	$ 30,094	$ 70,579

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Vertical Defense of Indigents			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 98,857	$ 98,857	$ 98,857	$
Total revenues	98,857	98,857	98,857	
Expenditures				
Public Protection				
Salaries and employee benefits	94,956	94,956	91,985	2,971
Services and supplies	3,901	3,901	598	3,303
Total expenditures	98,857	98,857	92,583	6,274
Excess (deficiency) of revenues over (under) expenditures			6,274	6,274
Other financing sources (uses)				
Transfers out			(6,274)	(6,274)
Total other financing sources (uses)			(6,274)	(6,274)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$	$

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Spousal Abuser Prosecution			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 120,000	$ 120,000	$ 150,869	$ 30,869
Total revenues	120,000	120,000	150,869	30,869
Expenditures				
Public Protection				
Salaries and employee benefits	141,379	141,097	132,962	8,136
Services and supplies	21,353	17,353	4,618	12,736
Other charges	392	392		392
Fixed assets	34	34		34
Total expenditures	163,158	158,876	137,579	21,297
Excess (deficiency) of revenues over (under) expenditures	(43,158)	(38,876)	13,290	52,166
Other financing sources (uses)				
Transfers in	28,282	24,000	24,000	
Transfers out			(7,977)	(7,977)
Total other financing sources (uses)	28,282	24,000	16,023	(7,977)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (14,876)	$ (14,876)	$ 29,313	$ 44,189

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Sheriff's Dedicated Funds			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 12	$ 12
Intergovernmental revenue		669,323	770,725	101,402
Charges for services		40,000	86,900	46,900
Total revenues		709,323	857,638	148,315
Expenditures				
Public Protection				
Services and supplies	344,525	440,125	4,104	436,021
Other charges		130,400	111,827	18,573
Fixed assets	479,825	963,148	433,538	529,610
Total expenditures	824,350	1,533,673	549,469	984,203
Excess (deficiency) of revenues over (under) expenditures	(824,350)	(824,350)	308,168	1,132,518
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (824,350)	$ (824,350)	$ 308,168	$ 1,132,518

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Dangerous Building Abatement			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$	$	$ (1)	$ (1)
Total revenues			(1)	(1)
Expenditures				
Public Protection				
Services and supplies	23,168	23,168	17,920	5,248
Total expenditures	23,168	23,168	17,920	5,248
Excess (deficiency) of revenues over (under) expenditures	(23,168)	(23,168)	(17,921)	5,247
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (23,168)	$ (23,168)	$ (17,921)	$ 5,247

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Challenge Grant II			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 1,169,760	$ 1,070,280	$ 566,351	$ (503,929)
Total revenues	1,169,760	1,070,280	566,351	(503,929)
Expenditures				
Public Protection				
Salaries and employee benefits	456,352	418,692	393,887	24,805
Services and supplies	869,423	637,088	154,633	482,455
Other charges	10,000	14,500	17,298	(2,798)
Total expenditures	1,335,775	1,070,280	565,818	504,462
Excess (deficiency) of revenues over (under) expenditures	(166,015)		533	533
Other financing sources (uses)				
Transfers out			(13,829)	(13,829)
Total other financing sources (uses)			(13,829)	(13,829)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (166,015)	$	$ (13,296)	$ (13,296)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Local Law Enforcement Block Grant			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 5,227	$ 5,227
Total revenues			5,227	5,227
Expenditures				
Public Protection				
Salaries and employee benefits	28,982	27,646	27,646	
Fixed assets	217,532	243,037	243,037	
Total expenditures	246,514	270,683	270,683	
Excess (deficiency) of revenues over (under) expenditures	(246,514)	(270,683)	(265,456)	5,227
Other financing sources (uses)				
Transfers in			(29,010)	(29,010)
Total other financing sources (uses)			(29,010)	(29,010)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (246,514)	$ (270,683)	$ (294,466)	$ (23,783)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	2000 Local Law Enforcement Block Grant			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 6,787	$ 6,787
Total revenues			6,787	6,787
Expenditures				
Public Protection				
Services and supplies	90	2,435	1,771	664
Other charges			7	(7)
Fixed assets	205,667	203,322	11,696	191,625
Total expenditures	205,757	205,757	13,474	192,283
Excess (deficiency) of revenues over (under) expenditures	(205,757)	(205,757)	(6,687)	199,069
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (205,757)	$ (205,757)	$ (6,687)	$ 199,069

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

(TRACS) Trans Rd to After Custody Selfsufficiency

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$	$ 616,812	$ 224,592	$ (392,219)
Total revenues		616,812	224,592	(392,219)
Expenditures				
Public Protection				
Salaries and employee benefits		3,900		3,900
Services and supplies	67,920	341,007	264,890	76,116
Other charges		276,198	203,758	72,440
Expenditure transfer				
Total expenditures	67,920	625,705	468,648	157,057
Excess (deficiency) of revenues over (under) expenditures	(67,920)	(8,893)	(244,055)	(235,162)
Other financing sources (uses)				
Transfers out		(59,027)		59,027
Total other financing sources (uses)		(59,027)		59,027
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (67,920)	$ (67,920)	$ (244,055)	$ (176,135)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Ag Comm Development Fees			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ (50)	$ (50)
Charges for services	1,500	1,500	178	(1,322)
Miscellaneous revenue			178	178
Total revenues	1,500	1,500	305	(1,195)
Expenditures				
Public Protection				
Services and supplies	1,500	1,500		1,500
Total expenditures	1,500	1,500		1,500
Excess (deficiency) of revenues over (under) expenditures			305	305
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 305	$ 305

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Animal Services Donations			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$	$	$ 50	$ 50
Miscellaneous revenue	10,000	10,000	(12,814)	(22,814)
Total revenues	10,000	10,000	(12,764)	(22,764)
Expenditures				
Public Protection				
Services and supplies	10,000	10,000		10,000
Total expenditures	10,000	10,000		10,000
Excess (deficiency) of revenues over (under) expenditures			(12,764)	(12,764)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (12,764)	$ (12,764)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Arson Task Force			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 2,000	$ 2,000	$	$ (2,000)
Revenue from use of money and property			26	26
Miscellaneous revenue			614	614
Total revenues	2,000	2,000	640	(1,360)
Expenditures				
Public Protection				
Services and supplies	2,000	2,000		2,000
Total expenditures	2,000	2,000		2,000
Excess (deficiency) of revenues over (under) expenditures			640	640
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 640	$ 640

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	2001 Local Law Enforcement Block Grant			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 11,223	$ 11,223
Intergovernmental revenue		355,586	355,586	
Total revenues		355,586	366,809	11,223
Expenditures				
Public Protection				
Salaries and employee benefits				
Services and supplies			11,797	(11,797)
Other charges		320,783	97,727	223,056
Total expenditures		320,783	109,524	211,259
Excess (deficiency) of revenues over (under) expenditures		34,803	257,285	222,482
Other financing sources (uses)				
Transfers in		39,510	39,510	
Transfers out		(74,313)	(71,025)	3,288
Capital lease proceeds				
Total other financing sources (uses)		(34,803)	(31,515)	3,288
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 225,769	$ 225,769

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Ward Welfare fund			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 1,079	$ 1,079
Miscellaneous revenue	33,000	33,000	32,767	(233)
Total revenues	33,000	33,000	33,846	846
Expenditures				
Public Protection				
Services and supplies	24,000	24,000	85	23,915
Fixed assets	9,000	9,000		9,000
Total expenditures	33,000	33,000	85	32,915
Excess (deficiency) of revenues over (under) expenditures			33,761	33,761
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 33,761	$ 33,761

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Sheriff's Civil Process Fee			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 22,000	$ 93,160	$ 99,347	$ 6,187
Miscellaneous revenue			92,969	92,969
Total revenues	22,000	93,160	192,316	99,156
Expenditures				
Public Protection				
Services and supplies	2,000	2,000		2,000
Fixed assets	20,000	113,947	89,910	24,037
Total expenditures	22,000	115,947	89,910	26,037
Excess (deficiency) of revenues over (under) expenditures		(22,787)	102,406	125,193
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$ (22,787)	$ 102,406	$ 125,193

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Sheriff's Driver Training Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous revenue	$ 25,000	$ 25,600	$ 54,702	$ 29,102
Total revenues	25,000	25,600	54,702	29,102
Expenditures				
Public Protection				
Services and supplies	25,000	25,600	25,250	350
Total expenditures	25,000	25,600	25,250	350
Excess (deficiency) of revenues over (under) expenditures			29,452	29,452
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 29,452	$ 29,452

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	CPA 2000			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 74,676	$ 74,676
Intergovernmental revenue	1,559,383	1,559,383	1,536,114	(23,269)
Charges for services		108,295	90,786	(17,509)
Total revenues	1,559,383	1,667,678	1,701,576	33,898
Expenditures				
Public Protection				
Salaries and employee benefits	651,052	618,707	560,754	57,953
Services and supplies	844,070	602,650	478,902	123,748
Other charges		292,781	279,388	13,393
Fixed assets	297,365	192,976	53,025	139,952
Total expenditures	1,792,487	1,707,114	1,372,070	335,045
Excess (deficiency) of revenues over (under) expenditures	(233,104)	(39,436)	329,507	368,943
Other financing sources (uses)				
Transfers out			(39,838)	(39,838)
Total other financing sources (uses)			(39,838)	(39,838)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (233,104)	$ (39,436)	$ 289,669	$ 329,105

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Asset Forfeiture			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 50,000	$ 50,000	$	$ (50,000)
Miscellaneous revenue			26,694	26,694
Total revenues	50,000	50,000	26,694	(23,306)
Expenditures				
Public Protection				
Services and supplies	50,000	50,000	38,893	11,107
Total expenditures	50,000	50,000	38,893	11,107
Excess (deficiency) of revenues over (under) expenditures			(12,199)	(12,199)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (12,199)	$ (12,199)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Community Prosecution Planning			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 64,393	$ 64,393	$	$ (64,393)
Total revenues	64,393	64,393		(64,393)
Expenditures				
Public Protection				
Salaries and employee benefits	16,800	28,800	25,946	2,854
Services and supplies	47,593	35,593	8,341	27,252
Total expenditures	64,393	64,393	34,287	30,106
Excess (deficiency) of revenues over (under) expenditures			(34,287)	(34,287)
Other financing sources (uses)				
Transfers out			(271)	(271)
Total other financing sources (uses)			(271)	(271)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (34,558)	$ (34,558)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Multidisciplinary Interview Center			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$	$ 10,000	$	$ (10,000)
Total revenues		10,000		(10,000)
Expenditures				
Public Protection				
Services and supplies		10,000	6,377	3,623
Total expenditures		10,000	6,377	3,623
Excess (deficiency) of revenues over (under) expenditures			(6,377)	(6,377)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (6,377)	$ (6,377)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Cal-MMET			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ (9,015)	$ (9,015)
Intergovernmental revenue		3,312,403	1,285,885	(2,026,518)
Total revenues		3,312,403	1,276,870	(2,035,533)
Expenditures				
Public Protection				
Salaries and employee benefits		682,468	323,694	358,774
Services and supplies		793,000	226,852	566,148
Other charges		264,935	158,593	106,342
Fixed assets		1,572,000	1,318,886	253,114
Total expenditures		3,312,403	2,028,025	1,284,378
Excess (deficiency) of revenues over (under) expenditures			(751,155)	(751,155)
Other financing sources (uses)				
Transfers out			(25,558)	(25,558)
Total other financing sources (uses)			(25,558)	(25,558)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (776,713)	$ (776,713)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Ray Simon Training Center			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 367,900	$ 367,900	$ 466,848	$ 98,948
Miscellaneous revenue	50,000	50,000	52,773	2,773
Total revenues	417,900	417,900	519,621	101,721
Expenditures				
Public Protection				
Salaries and employee benefits	218,039	218,039	266,509	(48,470)
Services and supplies	59,423	59,423	52,306	7,118
Other charges	145,319	145,319	125,749	19,570
Total expenditures	422,781	422,781	444,564	(21,783)
Excess (deficiency) of revenues over (under) expenditures	(4,881)	(4,881)	75,057	79,938
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (4,881)	$ (4,881)	$ 75,057	$ 79,938

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Planning-Special Revenue Grants			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 910,444	$ 910,444	$ 673,211	$ (237,233)
Charges for services				
Miscellaneous revenue	50,000	50,000	170,778	120,778
Total revenues	960,444	960,444	843,989	(116,455)
Expenditures				
Public Protection				
Services and supplies	1,682,791	1,667,478	439,070	1,228,409
Other charges	22,300	37,612	24,842	12,770
Total expenditures	1,705,091	1,705,091	463,912	1,241,179
Excess (deficiency) of revenues over (under) expenditures	(744,647)	(744,647)	380,077	1,124,724
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (744,647)	$ (744,647)	$ 380,077	$ 1,124,724

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Road and Bridge			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 1,422,000	$ 1,422,000	$ 1,683,272	$ 261,272
Licenses, permits and franchises	79,000	79,000	78,386	(614)
Revenue from use of money and property	110,000	110,000	213,079	103,079
Intergovernmental revenue	7,800,111	7,800,111	7,417,246	(382,865)
Charges for services	12,000	12,000	57,831	45,831
Miscellaneous revenue	6,500	6,500	48,528	42,028
Total revenues	9,429,611	9,429,611	9,498,344	68,733
Expenditures				
Public Ways and Facilities				
Salaries and employee benefits	3,370,264	3,310,264	3,156,643	153,621
Services and supplies	1,678,978	1,685,353	1,614,957	70,396
Other charges	4,323,465	4,353,465	4,375,554	(22,089)
Fixed assets	85,000	108,625	82,847	25,778
Expenditure transfer				
Total expenditures	9,457,707	9,457,707	9,230,001	227,706
Excess (deficiency) of revenues over (under) expenditures	(28,096)	(28,096)	268,343	296,439
Other financing sources (uses)				
Transfers in		458,144	458,144	
Transfers out			(139,929)	(139,929)
Total other financing sources (uses)		458,144	318,215	(139,929)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (28,096)	$ 430,048	$ 586,558	$ 156,510

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Road and Bridge Projects			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 42,000	$ 42,000	$ 69,606	$ 27,606
Revenue from use of money and property			(171,867)	(171,867)
Intergovernmental revenue		3,034,647	910,722	(2,123,925)
Charges for services		7,429,285	149,183	(7,280,103)
Miscellaneous revenue			3,460	3,460
Total revenues	42,000	10,505,932	961,104	(9,544,828)
Expenditures				
Public Ways and Facilities				
Services and supplies	10,912,909	22,652,924	10,925,968	11,726,956
Other charges	53,343	305,294	188,294	117,000
Fixed assets	614,966	614,966	504,957	110,009
Expenditure transfer	478,966	472,411		472,411
Total expenditures	12,060,184	24,045,596	11,619,219	12,426,376
Excess (deficiency) of revenues over (under) expenditures	(12,018,184)	(13,539,663)	(10,658,115)	2,881,548
Other financing sources (uses)				
Transfers in		3,000,149	10,374,435	7,374,285
Transfers out	(126,000)	(126,000)		126,000
Total other financing sources (uses)	(126,000)	2,874,149	10,374,435	7,500,285
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (12,144,184)	$ (10,665,514)	$ (283,681)	$ 10,381,833

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	PW Administration			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,794,148	$ 1,794,148	$ 1,625,020	$ (169,128)
Miscellaneous revenue			624	624
Total revenues	1,794,148	1,794,148	1,625,644	(168,504)
Expenditures				
Public Ways and Facilities				
Salaries and employee benefits	1,347,652	1,347,652	1,132,623	215,029
Services and supplies	363,084	363,084	277,993	85,091
Other charges	112,386	112,386	80,471	31,914
Fixed assets	56,109	56,109	45,802	10,307
Total expenditures	1,879,230	1,879,230	1,536,890	342,341
Excess (deficiency) of revenues over (under) expenditures	(85,082)	(85,082)	88,755	173,837
Other financing sources (uses)				
Transfers out			(52,946)	(52,946)
Sale of fixed assets			144	144
Total other financing sources (uses)			(52,802)	(52,802)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (85,082)	$ (85,082)	$ 35,953	$ 121,035

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Health Services Agency			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$	$	$ 138,516	$ 138,516
Charges for services			47,395	47,395
Miscellaneous revenue	697,204	697,204	113,213	(583,991)
Total revenues	697,204	697,204	299,124	(398,080)
Expenditures				
Health and Sanitation				
Salaries and employee benefits	3,516,930	3,538,576	3,214,968	323,608
Services and supplies	1,938,315	2,166,365	1,615,264	551,101
Other charges	2,112,043	2,112,043	1,820,472	291,571
Total expenditures	7,567,288	7,816,984	6,650,704	1,166,280
Excess (deficiency) of revenues over (under) expenditures	(6,870,084)	(7,119,780)	(6,351,580)	768,200
Other financing sources (uses)				
Transfers in		7,119,780	6,615,968	(503,812)
Transfers out	6,870,084		(140,841)	(140,841)
Total other financing sources (uses)	6,870,084	7,119,780	6,475,127	(644,653)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 123,547	$ 123,547

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Public Health			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Licenses, permits and franchises	$ 8,543	$ 8,543	$ 9,962	$ 1,419
Fines, forfeitures, and penalties	900	900	231,142	230,242
Revenue from use of money and property			423	423
Intergovernmental revenue	8,282,296	10,244,395	10,973,978	729,583
Charges for services	4,444,212	4,476,164	2,997,777	(1,478,387)
Miscellaneous revenue	68,778	68,778	343,989	275,211
Total revenues	12,804,729	14,798,780	14,557,270	(241,510)
Expenditures				
Health and Sanitation				
Salaries and employee benefits	12,668,701	13,032,626	10,674,864	2,357,762
Services and supplies	2,878,209	3,130,475	2,563,357	567,118
Other charges	579,960	609,264	647,146	(37,881)
Fixed assets	308,258	308,258	(10,395)	318,653
Total expenditures	16,435,128	17,080,623	13,874,971	3,205,651
Excess (deficiency) of revenues over (under) expenditures	(3,630,399)	(2,281,843)	682,299	2,964,142
Other financing sources (uses)				
Transfers in	4,616,810	3,753,348	4,143,557	390,209
Transfers out	(5,310,487)	(5,763,094)	(4,499,543)	1,263,551
Sale of fixed assets			96	96
Total other financing sources (uses)	(693,677)	(2,009,746)	(355,890)	1,653,856
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (4,324,076)	$ (4,291,589)	$ 326,409	$ 4,617,998

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Health Coverage and Quality Services			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 125,616	$ 125,616
Intergovernmental revenue			47,472	47,472
Miscellaneous revenue	884,660	884,660	727,056	(157,604)
Total revenues	884,660	884,660	900,144	15,484
Expenditures				
Health and Sanitation				
Salaries and employee benefits	543,313	543,313	449,275	94,038
Services and supplies	249,725	549,725	506,625	43,100
Other charges	6,985	6,985	7,101	(116)
Total expenditures	800,023	1,100,023	963,000	137,023
Excess (deficiency) of revenues over (under) expenditures	84,637	(215,363)	(62,857)	152,506
Other financing sources (uses)				
Transfers out	(24,176)	(64,776)	(65,910)	(1,134)
Total other financing sources (uses)	(24,176)	(64,776)	(65,910)	(1,134)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ 60,461	$ (280,139)	$ (128,767)	$ 151,372

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Indigent Health Care			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$ 1,500	$ 903	$ (597)
Intergovernmental revenue		2,532,795	2,930,709	397,914
Charges for services	102,310	102,310	92,639	(9,671)
Miscellaneous revenue	225	225	5,466	5,241
Total revenues	102,535	2,636,830	3,029,718	392,888
Expenditures				
Health and Sanitation				
Salaries and employee benefits	886,290	886,290	636,944	249,346
Services and supplies	786,395	786,395	370,073	416,322
Other charges	10,976,661	11,476,661	10,863,831	612,830
Fixed assets	250,000	254,400	2,200	252,200
Total expenditures	12,899,347	13,403,747	11,873,049	1,530,698
Excess (deficiency) of revenues over (under) expenditures	(12,796,812)	(10,766,917)	(8,843,331)	1,923,586
Other financing sources (uses)				
Transfers in	12,919,344	10,747,019	9,239,654	(1,507,365)
Transfers out	(375,900)	(233,470)	(156,630)	76,840
Total other financing sources (uses)	12,543,444	10,513,549	9,083,024	(1,430,525)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (253,368)	$ (253,368)	$ 239,693	$ 493,060

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	EMS - Discretionary			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 4,331	$ 4,331
Miscellaneous revenue			84,418	84,418
Total revenues			88,749	88,749
Expenditures				
Health and Sanitation				
Services and supplies		213,725	211,833	1,892
Total expenditures		213,725	211,833	1,892
Excess (deficiency) of revenues over (under) expenditures		(213,725)	(123,084)	90,641
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$ (213,725)	$ (123,084)	$ 90,641

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Tobacco Tax Fund Programs			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 39,181	$ 39,181	$ 12,247	$ (26,934)
Intergovernmental revenue	1,373,290	1,373,290	1,209,945	(163,345)
Total revenues	1,412,471	1,412,471	1,222,192	(190,279)
Expenditures				
Health and Sanitation				
Services and supplies	495,016	495,016	461,992	33,024
Other charges	911,265	911,265	762,526	148,739
Total expenditures	1,406,281	1,406,281	1,224,518	181,763
Excess (deficiency) of revenues over (under) expenditures	6,190	6,190	(2,325)	(8,515)
Other financing sources (uses)				
Transfers out		(6,190)	(4,727)	1,463
Residual equity tranfers out	6,190			
Total other financing sources (uses)	(6,190)	(6,190)	(4,727)	1,463
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (7,052)	$ (7,052)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Behavioral Health and Recovery			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 311,656	$ 98,634	$ 103,793	$ 5,159
Intergovernmental revenue	15,449,125	24,208,224	20,284,782	(3,923,442)
Charges for services	15,355,724	15,430,993	15,310,343	(120,650)
Miscellaneous revenue	(11,977)	325,766	320,998	(4,768)
Total revenues	31,104,528	40,063,618	36,019,916	(4,043,701)
Expenditures				
Health and Sanitation				
Salaries and employee benefits	19,143,538	18,415,373	17,522,964	892,409
Services and supplies	24,108,754	24,485,997	22,688,585	1,797,412
Other charges	3,360,197	3,553,699	3,417,567	136,132
Fixed assets	57,500	57,500		57,500
Expenditure transfer	(1,490,638)	(1,452,627)	(1,644,750)	192,123
Total expenditures	45,179,351	45,059,942	41,984,366	3,075,576
Excess (deficiency) of revenues over (under) expenditures	(14,074,823)	(4,996,325)	(5,964,449)	(968,125)
Other financing sources (uses)				
Transfers in	11,314,852	3,719,023	5,633,745	1,914,722
Transfers out	(177,050)	(341,833)	(1,063,578)	(721,745)
Total other financing sources (uses)	11,137,802	3,377,190	4,570,167	1,192,977
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (2,937,021)	$ (1,619,134)	$ (1,394,282)	$ 224,852

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Alcohol and Drug			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 16,518	$ 16,518
Intergovernmental revenue	3,090,427	2,974,314	2,663,525	(310,789)
Charges for services	745,561	668,276	639,774	(28,502)
Miscellaneous revenue	505	5	573	568
Total revenues	3,836,493	3,642,595	3,320,389	(322,206)
Expenditures				
Health and Sanitation				
Salaries and employee benefits	1,313,166	1,336,970	1,137,126	199,844
Services and supplies	804,572	848,061	787,264	60,797
Other charges	349,385	430,147	319,061	111,086
Expenditure transfer	1,524,901	1,050,522	947,032	103,490
Total expenditures	3,992,024	3,665,701	3,190,483	475,217
Excess (deficiency) of revenues over (under) expenditures	(155,531)	(23,106)	129,906	153,011
Other financing sources (uses)				
Transfers in	48,962	48,962	48,962	
Transfers out	(36,050)	(18,025)	(66,154)	(48,129)
Total other financing sources (uses)	12,912	30,937	(17,192)	(48,129)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (142,619)	$ 7,831	$ 112,714	$ 104,883

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Behavioral Health Managed Care			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 180,001	$ 180,001	$ 147,443	$ (32,558)
Intergovernmental revenue	2,202,220	6,501,645	5,521,863	(979,782)
Charges for services	4,445,843	3,561,492	3,008,708	(552,784)
Miscellaneous revenue			46,256	46,256
Total revenues	6,828,064	10,243,138	8,724,269	(1,518,869)
Expenditures				
Health and Sanitation				
Salaries and employee benefits	2,855,293	2,721,577	2,652,917	68,660
Services and supplies	7,724,616	7,215,058	7,026,030	189,028
Other charges	185,532	147,986	194,983	(46,997)
Expenditure transfer	281,085	283,408	283,408	
Total expenditures	11,046,526	10,368,029	10,157,338	210,692
Excess (deficiency) of revenues over (under) expenditures	(4,218,462)	(124,891)	(1,433,069)	(1,308,178)
Other financing sources (uses)				
Transfers in	4,189,679	263,436	1,263,841	1,000,405
Transfers out	(36,050)	(36,050)	(150,160)	(114,110)
Total other financing sources (uses)	4,153,629	227,386	1,113,681	886,295
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (64,833)	$ 102,495	$ (319,388)	$ (421,883)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Stanislaus Recovery Center			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 47,541	$ 40,663	$ 50,665	$ 10,002
Revenue from use of money and property	53,881	38,948	19,273	(19,675)
Intergovernmental revenue	1,386,867	1,370,289	1,418,725	48,436
Charges for services	3,117,328	2,594,509	3,056,717	462,207
Miscellaneous revenue			106	106
Total revenues	4,605,617	4,044,410	4,545,486	501,076
Expenditures				
Health and Sanitation				
Salaries and employee benefits	1,662,935	1,742,307	1,614,766	127,542
Services and supplies	3,271,301	2,696,625	2,691,308	5,318
Other charges	138,361	392,112	349,923	42,190
Expenditure transfer	(411,566)	(733,128)	(662,274)	(70,854)
Total expenditures	4,661,031	4,097,917	3,993,722	104,195
Excess (deficiency) of revenues over (under) expenditures	(55,414)	(53,508)	551,763	605,271
Other financing sources (uses)				
Transfers in	53,506	53,508	133,970	80,462
Transfers out			(64,485)	(64,485)
Total other financing sources (uses)	53,506	53,508	69,485	15,977
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (1,908)	$	$ 621,248	$ 621,248

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Substance Abuse and Crime Prevention Act			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$ 22,880	$ 46,069	$ 23,189
Intergovernmental revenue	708,414	1,566,095	1,566,095	
Total revenues	708,414	1,588,975	1,612,164	23,189
Expenditures				
Health and Sanitation				
Salaries and employee benefits	183,412	308,008	254,635	53,373
Services and supplies	579,657	397,020	(261,177)	658,197
Other charges	237,406	445,456	275,718	169,738
Fixed assets	218,000	218,000	(115,371)	333,371
Expenditure transfer	172,854	903,406	926,579	(23,173)
Total expenditures	1,391,329	2,271,890	1,080,385	1,191,505
Excess (deficiency) of revenues over (under) expenditures	(682,915)	(682,915)	531,779	1,214,694
Other financing sources (uses)				
Transfers out			(11,594)	(11,594)
Total other financing sources (uses)			(11,594)	(11,594)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (682,915)	$ (682,915)	$ 520,185	$ 1,203,100

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Community Health Services			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 193,685	$ 193,685
Total revenues			193,685	193,685
Expenditures				
Health and Sanitation				
Excess (deficiency) of revenues over (under) expenditures			193,685	193,685
Other financing sources (uses)				
Transfers out		(810,610)	(810,610)	
Total other financing sources (uses)		(810,610)	(810,610)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$ (810,610)	$ (616,925)	$ 193,685

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Children and Families First Commission			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 773,136	$ 773,136
Intergovernmental revenue	6,000,000	6,420,000	6,346,356	(73,644)
Total revenues	6,000,000	6,420,000	7,119,492	699,492
Expenditures				
Health and Sanitation				
Salaries and employee benefits	253,900	253,900	178,799	75,101
Services and supplies	6,103,000	6,154,000	2,957,094	3,196,906
Other charges	23,700	23,700	23,546	154
Fixed assets	10,000	10,000	76	9,924
Total expenditures	6,390,600	6,441,600	3,159,515	3,282,085
Excess (deficiency) of revenues over (under) expenditures	(390,600)	(21,600)	3,959,977	3,981,577
Other financing sources (uses)				
Transfers out			(8,531)	(8,531)
Total other financing sources (uses)			(8,531)	(8,531)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (390,600)	$ (21,600)	$ 3,951,446	$ 3,973,046

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Area Agency on Aging			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 1,096	$ 1,096	$ (17,747)	$ (18,843)
Intergovernmental revenue	2,174,681	2,341,460	2,299,309	(42,151)
Miscellaneous revenue	4,000	4,000	8,272	4,272
Total revenues	2,179,777	2,346,556	2,289,834	(56,722)
Expenditures				
Public Assistance				
Salaries and employee benefits	319,150	319,150	287,437	31,713
Services and supplies	186,508	207,067	187,572	19,496
Other charges	1,904,208	2,038,363	1,991,059	47,304
Fixed assets	85,219	97,284	82,505	14,779
Total expenditures	2,495,085	2,661,864	2,548,572	113,292
Excess (deficiency) of revenues over (under) expenditures	(315,308)	(315,308)	(258,738)	56,570
Other financing sources (uses)				
Transfers in	309,204	309,204	309,204	
Transfers out			(9,017)	(9,017)
Total other financing sources (uses)	309,204	309,204	300,187	(9,017)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (6,104)	$ (6,104)	$ 41,449	$ 47,553

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Community Services Agency			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Licenses, permits and franchises	$ 77,700	$ 77,700	$ 63,550	$ (14,150)
Revenue from use of money and property			1,110	1,110
Intergovernmental revenue	108,766,650	122,434,832	112,202,420	(10,232,412)
Charges for services			282,090	282,090
Miscellaneous revenue	860,952	870,952	33,265	(837,687)
Total revenues	109,705,302	123,383,484	112,582,434	(10,801,050)
Expenditures				
Public Assistance				
Salaries and employee benefits	49,084,445	45,678,112	40,209,883	5,468,229
Services and supplies	13,020,818	15,582,041	12,025,603	3,556,438
Other charges	56,996,527	65,458,371	61,093,730	4,364,642
Fixed assets	537,750	523,309	380,583	142,726
Total expenditures	119,639,540	127,241,833	113,709,798	13,532,035
Excess (deficiency) of revenues over (under) expenditures	(9,934,238)	(3,858,349)	(1,127,363)	2,730,985
Other financing sources (uses)				
Transfers in	9,547,581	3,248,308	3,116,648	(131,660)
Transfers out		(176,600)	(1,998,813)	(1,822,213)
Capital lease proceeds		309,984	309,984	
Sale of fixed assets			1,200	1,200
Total other financing sources (uses)	9,547,581	3,381,692	1,429,019	(1,952,673)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (386,657)	$ (476,657)	$ 301,655	$ 778,312

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Public Economic Assistance			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 476	$ 476
Intergovernmental revenue	62,063,739	66,152,821	66,636,507	483,686
Miscellaneous revenue	643,440	880,871	699,958	(180,913)
Total revenues	62,707,179	67,033,692	67,336,941	303,249
Expenditures				
Public Assistance				
Other charges	68,765,566	70,756,599	70,307,338	449,261
Total expenditures	68,765,566	70,756,599	70,307,338	449,261
Excess (deficiency) of revenues over (under) expenditures	(6,058,387)	(3,722,907)	(2,970,397)	752,510
Other financing sources (uses)				
Transfers in	6,058,387	3,722,907	4,680,758	957,851
Total other financing sources (uses)	6,058,387	3,722,907	4,680,758	957,851
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 1,710,360	$ 1,710,360

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	General Assistance			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 255,528	$ 255,528	$ 306,183	$ 50,655
Total revenues	255,528	255,528	306,183	50,655
Expenditures				
Public Assistance				
Other charges	869,462	869,462	763,956	105,506
Total expenditures	869,462	869,462	763,956	105,506
Excess (deficiency) of revenues over (under) expenditures	(613,934)	(613,934)	(457,774)	156,160
Other financing sources (uses)				
Transfers in	613,934	613,934	443,901	(170,033)
Total other financing sources (uses)	613,934	613,934	443,901	(170,033)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ (13,873)	$ (13,873)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Assistance to SED Children			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$	$	$ 18	$ 18
Intergovernmental revenue	253,781	480,672	467,273	(13,399)
Total revenues	253,781	480,672	467,291	(13,381)
Expenditures				
Public Assistance				
Other charges	634,453	900,000	866,503	33,497
Total expenditures	634,453	900,000	866,503	33,497
Excess (deficiency) of revenues over (under) expenditures	(380,672)	(419,328)	(399,212)	20,116
Other financing sources (uses)				
Transfers in	380,672	419,328	399,212	(20,116)
Total other financing sources (uses)	380,672	419,328	399,212	(20,116)
Excess (deficiency) of revenues and other financing sources over (under)	$	$	$	$

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Foster Care Out of Home Placement Incentives			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous revenue	$	$	$ (20,362)	$ (20,362)
Total revenues			(20,362)	(20,362)
Expenditures				
Public Assistance				
Services and supplies	73,249	73,249	17,223	56,026
Other charges	42,072	42,072		42,072
Total expenditures	115,321	115,321	17,223	98,098
Excess (deficiency) of revenues over (under) expenditures	(115,321)	(115,321)	(37,585)	77,736
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (115,321)	$ (115,321)	$ (37,585)	$ 77,736

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Integrated Childrens Services			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous revenue	$ 330,000	$	$	$
Total revenues	330,000			
Expenditures				
Public Assistance				
Services and supplies	414,660	14,660		14,660
Other charges	316,340	716,340	572,135	144,205
Total expenditures	731,000	731,000	572,135	158,865
Excess (deficiency) of revenues over (under) expenditures	(401,000)	(731,000)	(572,135)	158,865
Other financing sources (uses)				
Transfers in		330,000	330,000	
Total other financing sources (uses)		330,000	330,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (401,000)	$ (401,000)	$ (242,135)	$ 158,865

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	County Children's Fund			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous revenue	$ 138,694	$ 138,694	$ 160,288	$ 21,594
Total revenues	138,694	138,694	160,288	21,594
Expenditures				
Public Assistance				
Services and supplies	100,000	110,798	(149,000)	259,798
Total expenditures	100,000	110,798	(149,000)	259,798
Excess (deficiency) of revenues over (under) expenditures	38,694	27,896	309,287	281,391
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ 38,694	$ 27,896	$ 309,287	$ 281,391

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	DET Administration			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$ 24,726,971	$ 24,175,261	$ 18,923,405	$ (5,251,856)
Charges for services	2,893,183	3,011,205		(3,011,205)
Miscellaneous revenue			1,751	1,751
Total revenues	27,620,154	27,186,466	18,925,155	(8,261,311)
Expenditures				
Public Assistance				
Salaries and employee benefits	10,636,377	10,568,678	8,066,890	2,501,788
Services and supplies	13,283,522	12,568,518	8,585,275	3,983,243
Other charges	677,020	964,262	771,769	192,493
Fixed assets	156,000	102,000	22,500	79,500
Total expenditures	24,752,918	24,203,458	17,446,434	6,757,024
Excess (deficiency) of revenues over (under) expenditures	2,867,236	2,983,008	1,478,721	(1,504,287)
Other financing sources (uses)				
Transfers out			(312,865)	(312,865)
Total other financing sources (uses)			(312,865)	(312,865)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ 2,867,236	$ 2,983,008	$ 1,165,856	$ (1,817,152)

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	DET Stanwork			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$	$	$ 2,656,425	$ 2,656,425
Miscellaneous revenue			(3)	(3)
Total revenues			2,656,422	2,656,422
Expenditures				
Public Assistance				
Salaries and employee benefits	2,112,772	1,883,502	1,847,968	35,534
Services and supplies	488,478	834,770	664,255	170,515
Other charges	256,959	257,959	163,850	94,109
Fixed assets	33,972	33,972		33,972
Total expenditures	2,892,181	3,010,203	2,676,073	334,130
Excess (deficiency) of revenues over (under) expenditures	(2,892,181)	(3,010,203)	(19,651)	2,990,552
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (2,892,181)	$ (3,010,203)	$ (19,651)	$ 2,990,552

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Library			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 6,654,496	$ 6,654,496	$ 6,727,882	$ 73,386
Intergovernmental revenue	752,740	824,358	768,743	(55,615)
Charges for services	336,671	636,671	427,882	(208,789)
Miscellaneous revenue	24,941	30,741	63,202	32,461
Total revenues	7,768,848	8,146,266	7,987,709	(158,557)
Expenditures				
Education				
Salaries and employee benefits	5,026,825	4,797,685	4,404,476	393,209
Services and supplies	2,743,413	3,347,834	2,703,415	644,419
Other charges	1,010,406	1,010,406	972,478	37,928
Fixed assets	225,929	4,393,206	4,257,300	135,906
Total expenditures	9,006,573	13,549,131	12,337,669	1,211,462
Excess (deficiency) of revenues over (under) expenditures	(1,237,725)	(5,402,865)	(4,349,960)	1,052,905
Other financing sources (uses)				
Transfers in	863,630	863,630	1,163,630	300,000
Transfers out			(162,262)	(162,262)
Total other financing sources (uses)	863,630	863,630	1,001,368	137,738
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (374,095)	$ (4,539,235)	$ (3,348,592)	$ 1,190,643

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Library Literacy Program			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental revenue	$	$ 106,196	$ 106,196	$
Miscellaneous revenue	29,660	29,660	100	(29,560)
Total revenues	29,660	135,856	106,296	(29,560)
Expenditures				
Education				
Salaries and employee benefits	115,945	87,933	53,042	34,891
Services and supplies	54,804	189,012	99,060	89,952
Total expenditures	170,749	276,945	152,102	124,842
Excess (deficiency) of revenues over (under) expenditures	(141,089)	(141,089)	(45,806)	95,282
Other financing sources (uses)				
Transfers out			(1,838)	(1,838)
Total other financing sources (uses)			(1,838)	(1,838)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (141,089)	$ (141,089)	$ (47,644)	$ 93,445

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Farm Home Advisors Research			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 50,892	$ 50,892	$	$ (50,892)
Miscellaneous revenue			18,877	18,877
Total revenues	50,892	50,892	18,877	(32,015)
Expenditures				
Education				
Salaries and employee benefits	6,192			
Services and supplies	42,000	50,892	15,860	35,032
Other charges	2,700		418	(418)
Total expenditures	50,892	50,892	16,279	34,613
Excess (deficiency) of revenues over (under) expenditures			2,599	2,599
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$	$	$ 2,599	$ 2,599

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Off Highway Vehicle			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Revenue from use of money and property	$ 500	$ 500	$ 1,052	$ 552
Intergovernmental revenue	5,300	5,300	11,425	6,125
Total revenues	5,800	5,800	12,477	6,677
Expenditures				
Recreation and Cultural Services				
Services and supplies	11,600	11,600		11,600
Total expenditures	11,600	11,600		11,600
Excess (deficiency) of revenues over (under) expenditures	(5,800)	(5,800)	12,477	18,277
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (5,800)	$ (5,800)	$ 12,477	$ 18,277

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Fish and Game			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Fines, forfeitures, and penalties	$ 4,000	$ 4,000	$ 60,405	$ 56,405
Total revenues	4,000	4,000	60,405	56,405
Expenditures				
Recreation and Cultural Services				
Services and supplies	8,000	8,000	5,687	2,313
Other charges	56	56	103	(47)
Total expenditures	8,056	8,056	5,789	2,267
Excess (deficiency) of revenues over (under) expenditures	(4,056)	(4,056)	54,616	58,672
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (4,056)	$ (4,056)	$ 54,616	$ 58,672

County of Stanislaus
Schedule of Revenues and Expenditures
Special Revenue Funds (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2002

	Modesto Reservoir Patrol			
	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 16,971	$ 16,971	$ 33,942	$ 16,971
Total revenues	16,971	16,971	33,942	16,971
Expenditures				
Recreation and Cultural Services				
Services and supplies	16,971	46,971	31,162	15,809
Fixed assets	19,419	19,419	(1,729)	21,147
Total expenditures	36,390	66,390	29,433	36,956
Excess (deficiency) of revenues over (under) expenditures	(19,419)	(49,419)	4,509	53,927
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (19,419)	$ (49,419)	$ 4,509	$ 53,927

Nonmajor Enterprise Funds

NONMAJOR ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services on a user-charge basis to the general public.

County Transit System

This fund was established to account for the operation of a transit system within the county which performs intra-city transit service, medical transportation, and Senior Opportunity Services Programs' nutrition deliveries. Revenues are generated from fees to transit users and state grants.

Stanislaus Behavioral Health Center

This fund was established to account for the operations of the Stanislaus Behavioral Health Center, which provides mental health and chemical dependency inpatient and outpatient services to public and private clients.

Inmate Welfare/Commissary

This fund was established to account for the activity of the Jail Commissary and the use of revenue generated from the sale of goods for the benefit of inmates.

County of Stanislaus
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2002

	County Transit System	Stanislaus Behavioral Health Center	Inmate Welfare/ Commissary	Total
ASSETS:				
Current Assets:				
Pooled cash and investments	$ 511,611	$	$ 1,992,715	$ 2,504,326
Accounts receivable, net	214,470	3,191,725	51,322	3,457,517
Interest and other receivables	4,670		4,405	9,075
Inventory of supplies at cost			37,974	37,974
Total current assets	730,751	3,191,725	2,086,416	6,008,892
Noncurrent assets:				
Capital assets:				
Building and improvements		7,221,133	196,613	7,417,746
Equipment	300,991	328,602	85,586	715,179
Less:Accumulated depreciation	(171,957)	(1,599,768)	(34,947)	(1,806,672)
Total noncurrent assets	129,034	5,949,967	247,252	6,326,253
Total assets	$ 859,785	$ 9,141,692	$ 2,333,668	$ 12,335,145
LIABILITIES:				
Current liabilities:				
Accounts payable	$ 159,489	$ 496,882	$ 29,889	$ 686,260
Salaries and benefits payable	7,572	332,727		340,299
Interfund payable		1,686,252		1,686,252
Current portion of capital lease		5,116		5,116
Liability for compensated absences - current		12,009		12,009
Total current liabilities	167,061	2,532,986	29,889	2,729,936
Noncurrent liabilities				
Liability for compensated absences	10,848	281,895		292,743
Capital lease payable		11,409		11,409
Total noncurrent liabilities	10,848	293,304		304,152
Total liabilities	177,909	2,826,290	29,889	3,034,088
NET ASSETS:				
Invested in capital assets, net of related debt	129,034	5,933,442	247,252	6,309,728
Unrestricted	552,842	381,960	2,056,527	2,991,329
Total net assets	$ 681,876	$ 6,315,402	$ 2,303,779	$ 9,301,057

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2002

	County Transit System	Stanislaus Behavioral Health Center	Inmate Welfare/ Commissary	Total
Operating revenues:				
Charges for services	$ 178,401	$ 12,487,671	$ 1,410,094	$ 14,076,166
Total operating revenues	178,401	12,487,671	1,410,094	14,076,166
Operating expenses:				
Salaries and benefits	196,015	9,184,961		9,380,976
Services and supplies	1,710,130	4,320,797	1,310,446	7,341,373
Depreciation	45,368	490,864	7,226	543,458
Total operating expenses	1,951,513	13,996,622	1,317,672	17,265,807
Operating income (loss)	(1,773,112)	(1,508,951)	92,422	(3,189,641)
Nonoperating revenues (expenses)				
Interest income	30,279		56,187	86,466
Interest expense		(23,193)		(23,193)
Gain (Loss) on sale of fixed assets	(12,809)		1,008	(11,801)
Operating grants	2,096,649	113,636		2,210,285
Total nonoperating revenues (expenses)	2,114,119	90,443	57,195	2,261,757
Income (loss) before contributions and transfers	341,007	(1,418,508)	149,617	(927,884)
Transfers in		184,137		184,137
Transfers out	(9,297)	(1,253,762)		(1,263,059)
Capital contributions		2,035,265	220,883	2,256,148
Change in net assets	331,710	(452,868)	370,500	249,342
Total net assets - beginning	350,166	6,768,270	1,933,279	9,051,715
Total net assets - ending	$ 681,876	$ 6,315,402	$ 2,303,779	$ 9,301,057

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002

	County Transit System	Stanislaus Behavioral Health Center	Inmate Welfare/ Commissary	Total
Cash flows from operating activities				
Cash received from customers and users	$ (35,928)	$ 11,169,037	$ 1,354,367	$ 12,487,476
Cash received from quasi-external transactions		759,222		759,222
Cash paid to suppliers	(1,691,106)	(4,383,077)	(1,318,531)	(7,392,714)
Cash paid for quasi-external transactions		1,518,872		1,518,872
Cash paid to employees	(189,815)	(9,116,298)		(9,306,113)
Net cash provided (used) by operating activities	(1,916,849)	(52,244)	35,836	(1,933,257)
Cash flows from noncapital financing activities				
Transfers in		184,137		184,137
Subsidy from state & federal grant	2,096,649	113,636		2,210,285
Transfers out	(9,297)	(1,253,762)		(1,263,059)
Net cash provided (used) by noncapital financing activities	2,087,352	(955,989)		1,131,363
Cash flows from capital and related financing activities				
Sale of fixed assets			1,008	1,008
Purchase of fixed assets	(65,377)	(38,550)	(33,595)	(137,522)
Principal payment - capital leases		(4,760)		(4,760)
Interest paid		(23,193)		(23,193)
Net cash used by capital and related financing activities	(65,377)	(66,503)	(32,587)	(164,467)
Cash flows from investing activities				
Interest received	30,279		56,187	86,466
Net cash provided by investing activities	30,279		56,187	86,466
Net increase (decrease) in cash and cash equivalents	135,405	(1,074,736)	59,436	(879,895)
Cash and equivalents, July 1, 2001	376,206	1,074,736	1,933,279	3,384,221
Cash and equivalents, June 30, 2002	$ 511,611	$	$ 1,992,715	$ 2,504,326
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	$ (1,773,112)	$ (1,508,951)	$ 92,422	$ (3,189,641)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	45,368	490,864	7,226	543,458
(Increase) in accounts receivable	(214,194)	(155,707)	(51,322)	(421,223)
(Increase) in interest and other receivables	(135)	(1,162,927)	(4,405)	(1,167,467)
(Increase) in inventory			(37,974)	(37,974)
Decrease in due from other funds		759,222		759,222
Increase (decrease) in accounts payable	19,024	(62,280)	29,889	(13,367)
Increase in salaries and benefits payable	2,854	32,930		35,784
Increase in liability for compensated absences	3,346	35,733		39,079
Increase in due to other funds/goverments		1,518,872		1,518,872
Net cash provided (used) by operating activities	$ (1,916,849)	$ (52,244)	$ 35,836	$ (1,933,257)

The notes to the financial statements are an integral part of this statement.

Stanislaus

Internal Service Funds

INTERNAL SERVICE FUNDS

Internal Service Funds were established to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit. Since the services and commodities are supplied exclusively to other departments of a governmental jurisdiction, they are distinguishable from those public services which are rendered to the public in general and which are accounted for in General, Special Revenue, or Enterprise funds.

General Liability Insurance

This fund is a risk management fund which was established to account for administrative cost, insurance premiums and the cost of claims for the County's property damage, general liability, auto liability, fiduciary, bonds, dishonesty, and legal defense. Revenues are generated by premiums paid by other funds and interest on investments.

Unemployment Insurance

This fund is a risk management fund which accounts for administrative cost and the cost for the County's unemployment claims. Revenues are generated by premiums paid by other funds and interest on investments.

Workers' Compensation Insurance

This fund is a risk management fund which accounts for administrative cost, loss control and the cost of Workers' Compensation claims and benefits. Revenues are generated by premiums paid by other funds and interest on investments.

Purchased Insurance

This fund accounts for insurance purchased from outside vendors for health and life insurance. Revenues are generated by premiums paid by other funds.

Dental Insurance

This fund is a risk management fund to account for administrative cost and the cost for the County's employee dental claims. Revenues are generated by premiums paid by other funds and interest on investments.

Vision Care Insurance

This fund is a risk management fund to account for administrative cost and the cost for the County's employee vision care claims. Revenues are generated by premiums paid by other funds and interest on investments.

Professional Liability Insurance

This fund is a risk management fund to account for the purchase of insurance and the cost of claims for medical malpractice cases, administrative costs and legal defense. Revenues are generated by premiums paid predominantly by the Health Services Agency Clinics and Ancillary Services Enterprise Fund, and interest on investments.

INTERNAL SERVICE FUNDS
(Continued)

Central Services

This fund was established to account for the cost of issuing supplies and food items, printing, duplication, postage, mail room service, and messenger service. Revenues are generated based on billings for services provided.

Fleet Services

This fund was established to account for the cost of maintaining all County-owned automobiles, trucks, and heavy equipment for County departments. Revenues are based on fee charges for services provided.

Technology and Communications

This fund was established to account for the costs of providing information services, computer processing, communication services such as telephone equipment and services, maintenance of two-way radios, and a new automated collection system. Revenues are based on billings to customers for services provided.

Morgan Shop Garage

This fund was established to account for the cost of maintaining Public Works light and heavy equipment. Revenues are based on fee charges for services provided.

County of Stanislaus
Combining Statement of Net Assets
Internal Service Funds
June 30, 2002

	Self Insurance funds					
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Dental Insurance	Vision Care Insurance
ASSETS:						
Pooled cash and investments	$ 6,222,886	$ 1,796,511	$ 6,568,557	$ 281,175	$ 683,291	$ 464,824
Accounts receivable (net of allowance for uncollectables)	147,745		205,428		13	
Interest and other receivables	40,885	10,904	35,087		4,622	2,819
Inventory of supplies at cost						
Deposit with others	92,000		500,000		25,000	46,730
Due from other funds						
Total current assets	6,503,516	1,807,415	7,309,072	281,175	712,926	514,373
Property, plant, and equipment:						
Building and improvements						
Equipment	23,693		35,614			
Less: Accumulated depreciation	(23,693)		(30,042)			
Net property, plant, and equipment			5,572			
Total assets	$ 6,503,516	$ 1,807,415	$ 7,314,644	$ 281,175	$ 712,926	$ 514,373
LIABILITIES						
Current liablities						
Accounts payable	$ 133,158	$ 90,826	$ 346,147	$	$ 6,756	$ 65,634
Salaries and benefits payable						
Interfund payable						
Current portion of capital lease						
Liability for compensated absences						
Total curent liabilities	133,158	90,826	346,147		6,756	65,634
Noncurrent liabilites						
Capital leases payable						
Self insurance liability	1,894,000	888,010	14,640,000		417,685	92,348
Total noncurrent liabilities	1,894,000	888,010	14,640,000		417,685	92,348
Total liabilites	2,027,158	978,836	14,986,147		424,441	157,982
NET ASSETS:						
Invested in capital assets net of related debt			5,572			
Unrestricted	4,476,358	828,579	(7,677,075)	281,175	288,485	356,391
Total net assets	4,476,358	828,579	(7,671,503)	281,175	288,485	356,391

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Net Assets (Continued)
Internal Service Funds
June 30, 2002

Self Insurance funds: Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Total	
						ASSETS:
$ 2,373,912	$	$	$	$ 19,282	$ 18,410,438	Pooled cash and investments
	1,802	21	532,544		887,553	Accounts receivable (net of allowance for uncollectables)
11,985					106,302	Interest and other receivables
	203,654	54,400		97,427	355,481	Inventory of supplies at cost
					663,730	Deposit with others
		17,628			17,628	Due from other funds
2,385,897	205,456	72,049	532,544	116,709	20,441,132	Total current assets
						Property, plant, and equipment:
		990,773			990,773	Building and improvements
	338,237	6,100,531	9,213,098	5,521,903	21,233,076	Equipment
	(271,814)	(4,026,627)	(8,860,130)	(3,717,899)	(16,930,205)	Less: Accumulated depreciation
	66,423	3,064,677	352,968	1,804,004	5,293,644	Net property, plant, and equipment
$ 2,385,897	$ 271,879	$ 3,136,726	$ 885,512	$ 1,920,713	$ 25,734,776	Total assets
						LIABILITIES
						Current liabilities
$ 1,712	$ 141,880	$ 190,569	$ 379,612	$ 29,977	$ 1,386,271	Accounts payable
	19,207	20,390	152,081	16,303	207,981	Salaries and benefits payable
	3,764	304,732	1,961,412		2,269,908	Interfund payable
		84,746		38,857	123,603	Current portion of capital lease
	54,011	83,306	507,443		644,760	Liability for compensated absences
1,712	218,862	683,743	3,000,548	85,137	4,632,523	Total curent liabilities
						Noncurrent liabilites
		184,799			184,799	Capital leases payable
226,000					18,158,043	Self insurance liability
226,000		184,799			18,342,842	Total noncurrent liabilities
227,712	218,862	868,542	3,000,548	85,137	22,975,365	Total liabilites
						NET ASSETS:
						Invested in capital assets
	66,423	2,795,132	352,968	1,765,147	4,985,242	net of related debt
2,158,185	(13,406)	(526,948)	(2,468,004)	70,429	(2,225,831)	Unrestricted
2,158,185	53,017	2,268,184	(2,115,036)	1,835,576	2,759,411	Total net assets

County of Stanislaus
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the fiscal year ended June 30, 2002

	Self Insurance funds					
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Dental Insurance	Vision Care Insurance
Operating revenues:						
Charges for services	$ 1,559,318	$	$ 6,410,788	$ 18,231,187	$ 2,789,069	$ 888,630
Total operating revenues	1,559,318		6,410,788	18,231,187	2,789,069	888,630
Operating expenses:						
Salaries and benefits	21,975					
Services and supplies	3,149,937	702,097	9,614,637	18,236,389	3,202,333	868,613
Depreciation			507			
Total operating expenses	3,171,912	702,097	9,615,144	18,236,389	3,202,333	868,613
Operating income (loss)	(1,612,594)	(702,097)	(3,204,356)	(5,202)	(413,264)	20,017
Nonoperating revenues (expenses):						
Interest income	258,816	75,606	247,112		28,861	21,789
Interest expense						
Gain (Loss) on sale of fixed assets						
Total nonoperating revenues (expenses), net	258,816	75,606	247,112		28,861	21,789
Income (loss) before contributions and transfers	(1,353,778)	(626,491)	(2,957,244)	(5,202)	(384,403)	41,806
Capital contribution						
Transfers in						
Transfers out	(650,000)		(25,000)			
Changes in net assets	(2,003,778)	(626,491)	(2,982,244)	(5,202)	(384,403)	41,806
Total net assets - beginning	6,480,136	1,455,070	(4,689,259)	286,377	672,888	314,585
Total net assets - ending	$ 4,476,358	$ 828,579	$ (7,671,503)	$ 281,175	$ 288,485	$ 356,391

The accompanying notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets (Continued)
Internal Service Funds
For the fiscal year ended June 30, 2002

Self Insurance funds: Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Total	
						Operating revenues:
$ 1,047,097	$ 1,257,338	$ 2,388,260	$ 14,127,761	$ 1,187,057	$ 49,886,505	Charges for services
1,047,097	1,257,338	2,388,260	14,127,761	1,187,057	49,886,505	Total operating revenues
						Operating expenses:
	588,461	569,111	4,211,122	387,356	5,778,025	Salaries and benefits
710,267	512,031	1,233,850	8,456,845	641,887	47,328,886	Services and supplies
	6,436	735,168	145,264	210,629	1,098,004	Depreciation
710,267	1,106,928	2,538,129	12,813,231	1,239,872	54,204,915	Total operating expenses
336,830	150,410	(149,869)	1,314,530	(52,815)	(4,318,410)	Operating income (loss)
						Nonoperating revenues (expenses):
74,498	576				707,258	Interest income
		(18,013)	(5,577)	(3,793)	(27,383)	Interest expense
		60,165	(5,614)	(14,700)	39,851	Gain (Loss) on sale of fixed assets
74,498	576	42,152	(11,191)	(18,493)	719,726	Total nonoperating revenues (expenses), net
411,328	150,986	(107,717)	1,303,339	(71,308)	(3,598,684)	Income (loss) before contributions and transfers
				933,574	933,574	Capital contribution
		88,654	60,000		148,654	Transfers in
	(26,453)	(25,466)	(311,578)	(17,857)	(1,056,354)	Transfers out
411,328	124,533	(44,529)	1,051,761	844,409	(3,572,810)	Changes in net assets
1,746,857	(71,516)	2,312,713	(3,166,797)	991,167	6,332,221	Total net assets - beginning
$ 2,158,185	$ 53,017	$ 2,268,184	$ (2,115,036)	$ 1,835,576	$ 2,759,411	Total net assets - ending

County of Stanislaus
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2002

	Self Insurance Funds					
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Dental Insurance	Vision Care Insurance
Cash flows from operating activities						
Cash received from customers and users	$ 1,425,243	$ 4,625	$ 6,024,126	$ 18,231,187	$ 2,785,936	$ 886,710
Cash received from quasi-external transactions						
Cash paid to suppliers	(1,899,325)	(280,055)	(7,174,051)	(18,236,390)	(3,236,026)	(851,880)
Cash paid for quasi-external transactions						
Cash paid to employees	(21,975)					
Net cash provided (used) by operating activities	(496,057)	(275,430)	(1,149,925)	(5,203)	(450,090)	34,830
Cash flows from noncapital financing activities						
Transfers in						
Advances from other funds						
Subsidy from state & federal grant						
Transfers out	(650,000)		(25,000)			
Net cash provided (used) by noncapital financing activities	(650,000)		(25,000)			
Cash flows from capital and related financing activities						
Sale of fixed assets						
Purchase of fixed assets			(6,078)			
Principal payment - capital leases						
Interest paid						
Net cash used by capital and related financing activities			(6,078)			
Cash flows from investing activities						
Interest received	258,816	75,606	247,112		28,861	21,789
Net cash provided by investing activities	258,816	75,606	247,112		28,861	21,789
Net increase (decrease) in cash and cash equivalents	(887,241)	(199,824)	(933,891)	(5,203)	(421,229)	56,619
Cash and equivalents, July 1, 2001	7,110,127	1,996,335	7,502,448	286,378	1,104,520	408,205
Cash and equivalents, June 30, 2002	$ 6,222,886	$ 1,796,511	$ 6,568,557	$ 281,175	$ 683,291	$ 464,824
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	$ (1,612,594)	$ (702,097)	$ (3,204,356)	$ (5,203)	$ (413,264)	$ 20,017
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation			507			
(Increase) decrease in accounts receivable	(147,745)		(203,329)		(13)	
(Increase) decrease in interest and other receivables	13,670	4,625	16,667		(3,120)	(1,920)
(Increase) decrease in inventory						
(Increase) in due from other funds						
(Increase) in deposits with others			(200,000)			
Increase (decrease) in accounts payable	62,612	30,073	315,586		(92,724)	6,765
(Decrease) in interfund payable						
Increase (decrease) in salaries and benefits payable						
Increase (decrease) in liability for compensated absences						
Increase (decrease) in self insurance liability	1,188,000	391,969	2,125,000		59,031	9,968
Net cash provided (used) by operating activities	$ (496,057)	$ (275,430)	$ (1,149,925)	$ (5,203)	$ (450,090)	$ 34,830

The notes to the financial statements are an integral part of this statement.

County of Stanislaus
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2002

Self Insurance Funds						
Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Total	
						Cash flows from operating activities
$ 1,050,506	$ 1,257,420	$ 2,388,239	$ 14,181,069	$ 1,187,325	$ 49,422,386	Cash received from customers and users
		(17,628)			(17,628)	Cash received from quasi-external transactions
(836,257)	(509,172)	(1,138,502)	(8,503,076)	(650,570)	(43,315,304)	Cash paid to suppliers
	(76,741)	(216,329)	(1,451,778)	(21,136)	(1,765,984)	Cash paid for quasi-external transactions
	(594,467)	(553,543)	(4,174,782)	(381,425)	(5,726,192)	Cash paid to employees
214,249	77,040	462,237	51,433	134,194	(1,402,722)	Net cash provided (used) by operating activities
						Cash flows from noncapital financing activities
		88,654	60,000		148,654	Transfers in
						Advances from other funds
			152,045	933,574	1,085,619	Subsidy from state & federal grant
	(26,453)	(25,466)	(311,578)	(17,857)	(1,056,354)	Transfers out
	(26,453)	63,188	(99,533)	915,717	177,919	Net cash provided (used) by noncapital financing activities
						Cash flows from capital and related financing activities
		60,165	(5,614)	(14,700)	39,851	Sale of fixed assets
	(51,163)	(482,831)	(448,966)	(1,050,993)	(2,040,031)	Purchase of fixed assets
		(84,746)		38,857	(45,889)	Principal payment - capital leases
		(18,013)	(5,577)	(3,793)	(27,383)	Interest paid
	(51,163)	(525,425)	(460,157)	(1,030,629)	(2,073,452)	Net cash used by capital and related financing activities
						Cash flows from investing activities
74,498	576				707,258	Interest received
74,498	576				707,258	Net cash provided by investing activities
288,747			(508,257)	19,282	(2,590,997)	Net increase (decrease) in cash and cash equivalents
2,085,165			508,257		21,001,435	Cash and equivalents, July 1, 2001
$ 2,373,912	$	$	$	$ 19,282	$ 18,410,438	Cash and equivalents, June 30, 2002
						Reconciliation of operating income to net cash provided (used) by operating activities:
$ 336,830	$ 150,410	$ (149,869)	$ 1,314,530	$ (52,815)	$ (4,318,411)	Operating income
						Adjustments to reconcile operating income to net cash provided (used) by operating activities:
	6,436	735,168	145,264	210,629	1,098,004	Depreciation
	82	(21)	53,308	268	(297,450)	(Increase) decrease in accounts receivable
3,409					33,331	(Increase) decrease in interest and other receivables
	25,842	(2,004)		2,737	26,575	(Increase) decrease in inventory
		(17,628)			(17,628)	(Increase) in due from other funds
					(200,000)	(Increase) in deposits with others
(17,990)	(22,983)	97,352	(46,231)	(11,420)	321,040	Increase (decrease) in accounts payable
	(76,741)	(216,329)	(1,451,778)	(21,136)	(1,765,984)	(Decrease) in interfund payable
	(393)	3,193	11,510	5,931	20,241	Increase (decrease) in salaries and benefits payable
	(5,613)	12,375	24,830		31,592	Increase (decrease) in liability for compensated absences
(108,000)					3,665,968	Increase (decrease) in self insurance liability
$ 214,249	$ 77,040	$ 462,237	$ 51,433	$ 134,194	$ (1,402,722)	Net cash provided (used) by operating activities

Agency Funds

County of Stanislaus
Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 2002

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
Assets				
Cash and investments	$ 66,521,619	$ 1,066,884,594	$ 1,106,090,577	$ 27,315,636
Taxes receivable	9,888,473	3,273,467	13,161,939	-
Accounts receivable (net of allowance for uncollectables)	184,174	3,325,080	187,074	3,322,180
Interest and other receivables	2,430,476	685,279	3,115,755	-
Inventory of supplies at cost	27,998		27,998	-
Property, plant and equipment	751,596	454,248	480,074	725,770
Advances to other funds	812,018			812,018
Total Assets	$ 80,616,355	$ 1,074,622,667	$ 1,123,063,418	$ 32,175,604
Liabilities				
Accounts payable	$ 2,105,605	$ 282,473,060	$ 282,501,667	$ 2,076,998
Salaries and benefits payable	333,957	2,447,878	2,766,729	15,106
Due to other funds	3,351,555	4,151,013	2,289,356	5,213,212
Taxes payable	37,615,821		37,615,821	-
Trust obligations	35,275,838	1,183,609,809	1,194,827,377	24,058,270
Interfund payable	358,077		358,077	-
Due to other governments	763,484		763,484	-
Advances from other funds	812,018			812,018
Total Liabilities	$ 80,616,355	$ 1,472,681,760	$ 1,521,122,511	$ 32,175,604

Stanislaus
County
Serving to be Our Best

Statistical Information

County of Stanislaus
Revenues and Expenses - Government-Wide
Last Two Fiscal Years

	2000-01	2001-02
Revenues (by sources):		
Program revenues:		
Fees, fines, charges for services	152,306,616	159,756,782
Operating grants and contributions	298,410,955	341,345,023
Capital grants and contributions	20,810,799	22,176,744
General revenues:		
Property taxes	25,366,087	29,325,476
Sales taxes	24,332,083	25,262,696
Franchise fees	917,276	1,221,235
Motor vehicle license	28,236,408	30,646,886
Open space subvention	1,722,236	1,803,361
Rental income	1,130,270	710,984
Unrestricted investments earnings	10,686,950	7,955,699
Proceeds of tobacco securitization		52,403,206
Other	17,454,737	12,030,877
Total Revenues	581,374,417	684,638,969
Expenses (by function):		
General government	37,764,335	40,719,666
Public protection	119,583,301	136,575,084
Public ways and facilities	37,294,734	33,500,529
Health and sanitation	85,996,354	99,938,442
Public assistance	180,175,959	210,016,007
Education	8,507,951	8,979,780
Recreation	4,608,475	4,786,457
Interest and fiscal charges on long-term debt	15,849,634	11,720,293
Landfills	4,834,890	7,184,548
Waste-to-energy	12,484,855	6,879,368
Behavioral health	13,231,056	14,019,815
Health clinics & ancillary services	36,305,100	36,353,822
Inmate welfare and commissary	1,066,152	1,317,672
Transit	1,682,335	1,951,513
Total Expenses	559,385,131	613,942,996

County of Stanislaus
Governmental Fund - Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural Services	Capital Outlay	Debt Service	Total
1993	$ 20,221,584	$ 71,877,236	$ 11,530,264	$ 51,754,747	$ 154,617,571	$ 4,372,182	$ 2,221,940	$ 17,362,505	$ 29,795,094	$ 363,753,123
1994	$ 20,378,245	$ 69,994,259	$ 12,239,910	$ 53,763,343	$ 159,093,291	$ 3,618,890	$ 1,907,422	$ 27,948,008	$ 8,746,843	$ 357,690,211
1995	$ 21,653,970	$ 78,014,032	$ 10,741,495	$ 54,514,793	$ 171,848,407	$ 3,680,465	$ 2,230,569	$ 7,437,158	$ 21,304,983	$ 371,425,872
1996	$ 23,753,991	$ 80,988,683	$ 8,618,367	$ 59,326,909	$ 170,683,370	$ 5,412,857	$ 2,959,626	$ 12,999,335	$ 19,394,424	$ 384,137,562
1997	$ 23,250,987	$ 85,206,769	$ 15,141,696	$ 66,030,718	$ 157,645,179	$ 6,067,764	$ 2,847,877	$ 5,913,408	$ 15,942,342	$ 378,046,740
1998	$ 24,457,734	$ 86,895,719	$ 15,088,450	$ 73,944,115	$ 147,335,294	$ 6,916,320	$ 2,996,831	$ 22,412,928	$ 17,677,781	$ 397,725,172
1999	$ 25,918,492	$ 105,300,541	$ 18,269,779	$ 62,486,247	$ 150,391,456	$ 7,254,994	$ 3,675,066	$ 30,132,604	$ 20,484,331	$ 423,913,510
2000	$ 34,762,987	$ 118,302,571	$ 19,669,113	$ 71,718,115	$ 162,415,873	$ 11,592,606	$ 4,008,188	$ 19,022,124	$ 20,349,868	$ 461,841,445
2001	$ 29,984,488	$ 120,479,212	$ 15,681,780	$ 85,885,977	$ 179,153,376	$ 8,053,397	$ 4,138,041	$ 7,146,789	$ 21,398,224	$ 471,921,284
2002	$ 36,494,615	$ 133,205,484	$ 22,887,072	$ 98,746,982	$ 209,041,477	$ 12,950,762	$ 4,401,008	$ 8,317,137	$ 21,444,474	$ 547,489,011

County of Stanislaus
Governmental Fund - Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses, Permits, and Franchises	Fines, Forfeitures, and Penalties	Revenue from Use of Money and Property	Inter-Governmental Revenue	Charges for Services	Miscellaneous Revenues	Total
1993	$ 51,631,104	$ 2,261,839	$ 2,459,492	$ 7,143,579	$ 220,261,215	$ 32,071,768	$ 1,604,191	$ 317,433,188
1994	$ 45,157,762	$ 2,058,113	$ 2,297,758	$ 7,889,426	$ 243,785,232	$ 33,090,464	$ 1,829,094	$ 336,107,849
1995	$ 33,987,093	$ 2,489,654	$ 2,498,611	$ 6,158,559	$ 261,284,871	$ 41,210,603	$ 2,797,649	$ 350,427,040
1996	$ 39,947,246	$ 2,359,279	$ 2,103,225	$ 7,419,969	$ 275,237,337	$ 39,629,899	$ 2,199,208	$ 368,896,163
1997	$ 40,456,611	$ 2,412,865	$ 1,991,486	$ 7,730,499	$ 269,352,399	$ 42,813,056	$ 1,659,995	$ 366,416,911
1998	$ 43,817,097	$ 2,342,045	$ 3,753,612	$ 10,966,092	$ 257,179,902	$ 50,298,201	$ 15,238,569	$ 383,595,518
1999	$ 43,256,791	$ 3,050,498	$ 4,340,495	$ 11,273,350	$ 277,762,601	$ 55,987,807	$ 4,293,932	$ 399,965,474
2000	$ 49,018,126	$ 2,714,718	$ 6,496,818	$ 9,411,666	$ 308,388,382	$ 71,641,606	$ 11,460,594	$ 459,131,910
2001	$ 51,537,878	$ 2,971,884	$ 3,881,935	$ 12,498,724	$ 335,053,392	$ 71,366,067	$ 14,796,113	$ 492,105,993
2002	$ 55,585,337	$ 3,514,853	$ 6,978,905	$ 10,439,033	$ 382,418,947	$ 87,224,458	$ 11,091,239	$ 557,252,772

County of Stanislaus
Property Tax Charges and Collections *
Last Ten Fiscal Years

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through 6/30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1993	$ 170,422,111	$ 9,032,581	$ 179,454,692	$ 172,251,801	$ 7,202,891	4.014%
1994	$ 177,697,815	$ 8,934,076	$ 186,631,891	$ 179,493,630	$ 7,138,261	3.825%
1995	$ 188,473,564	$ 8,541,626	$ 197,015,190	$ 191,368,551	$ 5,646,639	2.866%
1996	$ 185,241,717	$ 9,265,388	$ 194,507,105	$ 189,122,802	$ 5,384,303	2.768%
1997	$ 187,752,426	$ 9,469,534	$ 197,221,960	$ 191,821,103	$ 5,400,857	2.738%
1998	$ 192,095,120	$ 9,447,135	$ 201,542,255	$ 197,210,207	$ 4,332,048	2.150%
1999	$ 193,711,737	$ 11,827,861	$ 205,539,598	$ 201,224,592	$ 4,315,006	2.099%
2000	$ 209,240,256	$ 11,843,235	$ 221,083,491	$ 216,197,440	$ 4,886,051	2.210%
2001	$ 220,614,926	$ 12,719,986	$ 233,334,911	$ 228,045,563	$ 5,289,349	2.267%
2002	$ 237,178,381	$ 14,377,948	$ 251,556,329	$ 245,881,778	$ 5,674,552	2.256%

* Includes all taxing authorities within the County excluding Airplane Tax.

County of Stanislaus
Net Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Secured		Unsecured		Total		Ratio of Assessed to Estimated Actual
Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
$ 15,028,817,782	$ 15,028,817,782	$ 858,842,589	$ 858,842,589	$ 15,887,660,371	$ 15,887,660,371	100%
$ 15,872,333,152	$ 15,872,333,152	$ 876,499,450	$ 876,499,450	$ 16,748,832,602	$ 16,748,832,602	100%
$ 16,229,216,696	$ 16,229,216,696	$ 823,159,911	$ 823,159,911	$ 17,052,376,607	$ 17,052,376,607	100%
$ 16,513,622,177	$ 16,513,622,177	$ 914,454,494	$ 914,454,494	$ 17,428,076,671	$ 17,428,076,671	100%
$ 16,798,968,191	$ 16,798,968,191	$ 873,159,491	$ 873,159,491	$ 17,672,127,682	$ 17,672,127,682	100%
$ 17,125,381,531	$ 17,125,381,531	$ 920,841,788	$ 920,841,788	$ 18,046,223,319	$ 18,046,223,319	100%
$ 17,414,464,523	$ 17,414,464,523	$ 1,042,205,718	$ 1,042,205,718	$ 18,456,670,241	$ 18,456,670,241	100%
$ 18,138,511,836	$ 18,138,511,836	$ 1,145,681,145	$ 1,145,681,145	$ 19,284,192,981	$ 19,284,192,981	100%
$ 19,269,396,995	$ 19,269,396,995	$ 1,206,395,885	$ 1,206,395,885	$ 20,475,792,880	$ 20,475,792,880	100%
$ 20,778,158,097	$ 20,778,158,097	$ 1,360,582,907	$ 1,360,582,907	$ 22,138,741,004	$ 22,138,741,004	100%

Note: Values are full value net of State subventions as per the Assessor's assessed roll. However, adjustments and cancellations after publication of the roll are not included.

County of Stanislaus
Property Tax Rates and Distributions
of General Levy Property Tax Rate
Among Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Property Tax Rates Per $100 of Assessed Valuation (Low)	(High)	County	Cities	(1) School District	Special District	Total
1993	0.8777	1.1341	24.10%	8.11%	62.50%	5.29%	100.00%
1994	0.8762	1.1976	12.00%	6.86%	75.41%	5.73%	100.00%
1995	0.8772	1.1678	11.95%	6.83%	75.14%	6.08%	100.00%
1996	0.8750	1.1746	11.89%	6.78%	74.90%	6.43%	100.00%
1997	0.8722	1.1926	11.94%	6.75%	74.79%	6.52%	100.00%
1998	0.8715	1.1576	11.84%	6.56%	74.89%	6.71%	100.00%
1999	0.8715	1.1619	11.80%	6.51%	74.63%	7.06%	100.00%
2000	0.8714	1.1728	11.73%	6.47%	74.20%	7.60%	100.00%
2001	0.8715	1.1461	11.70%	6.50%	73.40%	8.40%	100.00%
2002	0.9657	1.1382	11.58%	6.53%	74.01%	7.88%	100.00%

The County is divided into approximately 1,357 tax code areas, which are unique combinations of various jurisdictions serving a specific geographical area. The above tax rates, which include levies for general obligation bonds and special assessments, represent the low and high tax rates levied within each tax rate area.

The above allocation percentages are for general levies only and exclude general obligation bond rates and special assessments.

The passage of Proposition 13 on June 6, 1978 enacted Article XIII(A) of the State Constitution. This prohibits the levying of any tax rate, except for existing voter-approved bonded debt, in excess of the general tax rate of 1% of assessed value (4% prior to year ended June 30, 1982). The proceeds of this tax are shared by all overlapping local government entities.

(1) Includes Superintendent of Schools

County of Stanislaus
Legal Debt Margin
June 30, 2002

Assessed Value	$	22,138,741,004
Debt Limit: 1.25% of Taxable Property *	$	276,734,263
Amount of Debt Applicable to Debt Limit **		-
Legal Debt Margin	$	276,734,263

* The legal debt limit is set by statue at 1.25% of the total assessed valuation.

** Debt includes only general obligation bonded debt supported by property taxes.

Estimated Direct and Overlapping Bonded Debt: The estimated direct and overlapping bonded debt of the County as of December 1, 2001 is shown below:

Estimated Direct and Overlapping Bonded Debt
(as of December 1, 2001)
STANISLAUS COUNTY

2001-02 Assessed Valuation:	$22,677,895,277	(includes unitary utility valuation)
Redevelopment Incremental Valuation:	1,180,819,038	
Adjusted Assessed Valuation:	$21,497,076,239	

OVERLAPPING TAX AND ASSESSMENT DEBT:	% Applicable (1)	Debt 12/1/01
Modesto High School District	100. %	$ 22,970,000
Turlock Joint Union High School District	98.009	32,774,210
Newman-Crows Landing Unified School District	100.	7,000,000
Patterson Joint Unified School District	98.679	18,928,711
Modesto City School District	100.	15,260,000
Sylvan School District	100.	11,610,000
Other School Districts	Various	21,939,119
Modesto Irrigation District	100.	3,705,000
Turlock Irrigation District	86.699	4,868,149
Newman Drainage District	100.	450,000
Empire Union School District Community Facilities District No. 87-1	100.	13,681,013
City of Modesto Community Facilities District No. 1998-1	100.	2,025,000
Salida Area Community Facilities District No. 1988-1	100.	37,065,000
City of Turlock Community Facilities District No. 1	100.	4,640,000
Western Hills Water District Community Facilities District No. 1	100.	21,000,000
City 1915 Act Bonds	100.	18,438,531
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		$236,354,733
Less: Modesto Irrigation District		3,705,000
Turlock Irrigation District		4,868,149
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		$227,781,584

DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:		
Stanislaus County Certificates of Participation	100. %	$100,670,000
Stanislaus County Pension Obligations	100.	92,105,000
Stanislaus County Office of Education Certificates of Participation	100.	6,350,000
Yosemite Community College District Certificates of Participation	72.415	5,413,021
Modesto High School and City School District Certificates of Participation	100.	23,430,000
Empire Union School District Certificates of Participation	100.	6,840,000
Other School District Certificates of Participation	100.	13,744,916
City of Modesto General Fund Obligations	100.	95,455,000
City of Newman Certificates of Participation	100.	3,410,000
Other City Certificates of Participation	100.	2,603,936
Oakdale Irrigation District Certificates of Participation	94.805	2,640,319
Keyes Fire Protection District Certificates of Participation	100.	293,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		$352,955,192
Less: City of Newman Wastewater Certificates of Participation		3,170,000
Oakdale Irrigation District Certificates of Participation		2,640,319
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		$347,144,873

GROSS COMBINED TOTAL DEBT	$589,309,925	(2)
NET COMBINED TOTAL DEBT	$574,926,457	

(1) Based on 2000-01 ratios.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

County of Stanislaus
Ten Principal Taxpayers
June 30, 2002

Taxpayer	Type of Business	Property Taxes	Percentage of Total Property Taxes
Pacific Bell	Utility	$ 1,754,172	0.7396%
Gallo Glass, Co.	Manufacturing	$ 1,528,212	0.6443%
Gallo Winery	Manufacturing	$ 1,370,828	0.5780%
Signature Foods	Manufacturing	$ 1,274,687	0.5374%
Doctors Medical Center	Medical	$ 1,265,622	0.5336%
Pacific Gas and Electric	Utility	$ 1,106,629	0.4666%
Hunt Wesson Foods, Inc.	Manufacturing	$ 1,083,894	0.4570%
Beard Industrial District	Commercial/Industrial	$ 965,682	0.4072%
Del Monte Foods	Manufacturing	$ 908,328	0.3830%
Macerich Vintage Faire, Ltd.	Commercial	$ 834,253	0.3517%
	Total	$ 12,092,307	5.0984%

County of Stanislaus
Miscellaneous Statistical Data

GEOGRAPHICAL LOCATION : Stanislaus County is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County is bordered on the north by San Joaquin County, on the east by Calaveras and Tuolumne Counties, on the south by Merced County, and on the west by Santa Clara County.

AREA OF COUNTY : Approximately 1,520 square miles

COUNTY SEAT : Modesto, California

FORM OF GOVERNMENT : General Law, County governed by five-member Board of Supervisors

DATE COUNTY FORMED : April 1, 1854

FISCAL YEAR BEGINS : July 1.

POPULATION :
(State Board of Finance)

Year	Population	%Increase
1990	365,119	5.41%
1991	382,289	4.70%
1992	394,978	3.32%
1993	404,731	2.47%
1994	413,400	2.14%
1995	411,268	-0.52%
1996	416,127	1.18%
1997	419,480	0.81%
1998	427,642	1.95%
1999	432,990	1.25%
2000	441,364	1.93%
2001	446,997	1.28%
2002	469,512	5.04%

INCORPORATED CITIES :

Ceres	Newman	Patterson
Hughson	Oakdale	Riverbank
Modesto	Waterford	Turlock

Principal Employers in Stanislaus County
As of June 30, 2002
(Stanislaus County Economic Development Corporation)

NAME OF EMPLOYER	EMPLOYEES	TYPE OF BUSINESS
County of Stanislaus	4,800	Government
Modesto City Schools	3,100	Education
Doctors Medical Center	2,400	Health Care
E & J Gallo	2,339	Wines
Memorial Hospital Association	2,300	Health Care
Foster Farms	2,300	Turkey Products
Modesto Junior College	1,627	Education
Signature Foods	1,300	Manufacturing
Emanuel Medical Center	1,200	Health Care
City of Modesto	1,188	Government

ELECTION MARCH 2002
(County Registrar of Voters)

Registered Voters:	197,856
Number Voting:	72,943
Percent Voting	36.87%

MILES OF COUNTY-MAINTAINED ROADS
(County Department of Public Works)

1,542

CONSTRUCTION PERMITS
(County Building Department)

Calendar Year	# of Permits	Cost of Permits
1992	2,688	$950,146
1993	3,686	$931,992
1994	2,720	$1,011,681
1995	1,119	$1,030,349
1996	1,791	$1,031,882
1997	3,475	$1,093,601
1998	3,283	$1,506,397
1999	2,110	$1,292,098
2000	3,201	$1,616,198
2001	3,522	$1,596,172

County of Stanislaus
Miscellaneous Statistical Data (continued)
June 30, 2002

	Year	Number of Employees *	Percent of Increase (Decrease)	Number of Employees Per Thousand Population
County Employees at June 30 :	1993	3,784	0.1%	9.3
(County Payroll Register)	1994	3,801	0.4%	9.2
	1995	3,920	3.1%	9.5
	1996	3,985	1.7%	9.6
	1997	4,180	4.9%	10
	1998	4,171	-0.2%	9.8
	1999	4,190	0.5%	9.7
	2000	4,542	8.4%	10.3
	2001	4,972	9.5%	11.1
	2002	4,710	-5.3%	10

Number of Special Districts				
Controlled by Board of Supervisors :	County Service Areas	19	Lighting	29
	Drainage	12	Cap. Imp.	1
			Total	61

Number of other Special Districts :	California Water	12	Cemetery	3
	Mosquito Abatement	2	Sanitation	2
	Resource Conservation	3	Reclamation	2
	Community Services	8	Hospital	3
	Flood Control & Drainage	2	Irrigation	4
	Fire Protection	15	Parking	1
	Emergency Medical Service	1	Drainage	1
	Redevelopment Agency	12	Lighting	1
	Finance Agency	2	SAAG	1
			Total	75

* Note: Number of employees includes temporary and extra-help employees.